ANNUAL REPORT

1983

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BRITISH COLUMBIA
UTILITIES COMMISSION

1983 Annual Report

Vancouver, B.C.
October 1, 1984

To His Honour The Lieutenant Governor
In Council of the Province of
British Columbia

MAY IT PLEASE YOUR HONOUR:

We respectfully submit this report on the activities of the British Columbia Utilities Commission for the calendar year 1983.

BRITISH COLUMBIA UTILITIES COMMISSION

M. TAYLOR, Chairman

J.D.V. NEWLANDS, Deputy Chairman

D.B. KILPATRICK, Commissioner

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INTRODUCTION

General

This Report covers the activities of the British Columbia Utilities Commission throughout the calendar year 1983.

As at December 31, 1983 the Commission comprised the Chairman, Deputy Chairman, one full-time Commissioner and seven (7) part-time Commissioners. Commission staff comprised thirty (30) professional and support staff positions.

The functional responsibilities exercised by the Commission are illustrated in the description of Decisions and Orders issued, together with line graphs comparing the current year's activities with those of prior periods. Fifteen Decisions were published by the Commission during 1983. One hundred and eighty-four (184) Orders were issued. Total Hearing days required to fulfill the public hearing of utility Applications numbered 106.

1983 saw the issuance of a major Decision of the Commission, being the February 28, 1983 publication of the findings of the Division of the Commission responsible for the public hearing of British Columbia Hydro and Power Authority's Applications for Rate Relief. The hearing commenced on January 19, 1982 and terminated on December 2, 1982. Eighty-two (82) days of public hearing involved the filing of 437 Exhibits and the publishing of over 14,000 pages of transcript of the proceedings. The Decision climaxed the first public review of the electric and gas utility operations of B.C. Hydro.

1983 also saw the presentation in May 1983 of a Report to Cabinet by the Division of the Commission responsible for the public hearing of B.C. Hydro's Application for an Energy Project Certificate for the Peace River Site C

Generation/Transmission Project in accordance with the April 23, 1981 Terms of Reference issued jointly by the Minister of Energy, Mines and Petroleum Resources and the Minister of Environment.

The hearing commenced on November 21, 1981 at Fort St. John and terminated on November 2, 1982. One hundred and sixteen (116) days of public hearings involved the filing of 446 Exhibits and the publishing of over 17,500 pages of transcript of the proceeding.

Cabinet approval for public distribution of the Commission's Report was given November 10, 1983 and coincidentally the Energy Project Certificate was refused.

During 1983, the Commission continued its public hearing of Applications for Certificates authorizing Pay-Television and Cable Service Undertakings in accordance with its mandate contained in Orders-in-Council Nos. 193 and 194, issued February 1, 1982. Nine (9) days of public hearing of Applications resulted in the granting by the Commission of 63 Certificates for a Pay-Television Undertaking (Non-Broadcast) and 62 Certificates for a Cable Service Undertaking (Non-Broadcast).

Renewed interest in the potential provision of natural gas service to Vancouver Island resulted in the Provincial Government calling for Applications for an Energy Project Certificate to be submitted to the Minister of Energy, Mines and Petroleum Resources by May 1983. This action followed the issuance by the Ministry in February 1983 of a Technical Report pertaining to "Natural Gas Supply to Vancouver Island". Order-in-Council 861/83 named the Division of the Commission charged with responsibility for a review of Applications.

On July 21, 1983 the Applications for Energy Project Certificates for the supply of natural gas to and on Vancouver Island were referred to the Commission for review in accordance with the Terms of Reference of the same date. A Notice of Public Hearing was published on July 30, 1983.

A Pre-Hearing Conference was held on August 19, 1983 and Commission Order No. G-66-83 established Tuesday, September 27, 1983 as the date of commencement of a public hearing.

The two Applicants for the "To-Island" construction of Transmission facilities were British Columbia Hydro and Power Authority ("B.C. Hydro") and Westcoast Transmission Company Limited ("Westcoast"). The four Applicants for the "On-Island" construction of Transmission facilities were B.C. Hydro ; Inland Natural Gas Co. Ltd. ("Inland") ; ICG Island Transmission Ltd. ("ICG") ; and Westcoast.

In accordance with normal practice and procedure the Commission staff conducted reviews of several of the energy utilities reporting to the Commission, submitting reports thereon to the Commission.

APPENDIX I

REGULATED PUBLIC UTILITIES LOCATED IN BRITISH COLUMBIA

UTILITY	HEAD OFFICE	SERVICE AREA
	Crown-Owned Electric Utility	
British Columbia Hydro and Power Authority	970 Burrard Street Vancouver, B.C. V6Z 1Y3	Province of B.C. (except areas served by the following utilities)
	Municipally-Owned Electric Utilities*	
City of Grand Forks	406 S.E. 1st Avenue Grand Forks, B.C. V0H 1H0	Grand Forks, B.C.
City of Kelowna	1435 Water Street Kelowna, B.C. V1Y 1J4	Kelowna area, B.C.
City of Nelson	502 Vernon Street Nelson, B.C. V1L 4E8	Nelson area, B.C.
City of New Westminster	511 Royal Avenue New Westminster, B.C. V3L 1H9	New Westminster, B.C.
City of Penticton	171 Main Street Penticton, B.C. V2A 5A9	Penticton area, B.C.
District of Summerland	Box 159 Summerland, B.C. V0H 1Z0	Garnet Valley, B.C.

* Only service outside Municipal Boundaries is subject to regulation by the British Columbia Utilities Commission.

Investor-Owned Electric Utilities

Edaltho Enterprises Ltd.	Eastgate Service Manning Park, B.C.	
Hemlock Valley Electrical Services Limited	1305 West Broadway Vancouver, B.C. V6H 1H1	Hemlock Valley, B.C.
Princeton Light and Power Company, Limited	Box 700 Princeton, B.C.	Princeton area, B.C.
West Kootenay Power and Light Company, Limited	Waneta Plaza 8100 Rock Island Highway Trail, B.C. V1R 4N7	West Kootenays, and Okanagan areas of B.C.
Yukon Electric Co. Ltd.	c/o Canadian Utilities Limited 10040-104th Street Edmonton, Alberta T5J 2V6	Lower Post, B.C.

Crown-Owned Natural Gas Utility

British Columbia Hydro and Power Authority	970 Burrard Street Vancouver, B.C. V6Z 1Y3	Lower Mainland area and Victoria, B.C.

Investor-Owned Natural Gas Utilities

Columbia Natural Gas Limited	23rd Floor 1066 West Hastings Street Vancouver, B.C. V6E 3G3	East Kootenays, B.C.
Fort Nelson Gas Ltd.	1304 Sun Tower Building 100 West Pender Street Vancouver, B.C. V6B 1R8	Fort Nelson area, B.C.

Investor-Owned Natural Gas Utilities (Cont'd)

ICG Utilities (Plains-Western) Ltd.	Box 800 5509-45th Street Leduc, Alberta T9E 4N3	Fort St. John area, B.C.
Inland Natural Gas Co. Ltd.	P.O. Box 12503 1066 West Hastings Street Vancouver, B.C. V6E 3G3	Okanagan, Central and Northern Interior, B.C.
Northland Utilities (B.C.) Limited	10040-104th Street Edmonton, Alberta T5J 2V6	Dawson Creek, Rolla and Pouce Coupe, B.C.
Pacific Northern Gas Ltd.	Suite 1400 1185 West Georgia Street Vancouver, B.C. V6E 4E6	Summit Lake to Prince Rupert and Kitimat, B.C.

Investor-Owned Propane Gas Utilities

Cigas Products Ltd.	715-5th Avenue S.W. Calgary, Alberta T2P 2X8	Granisle, B.C.
ICG Utilities (British Columbia) Ltd.	1700-444 St. Mary Avenue Winnipeg, Manitoba R3C 3T7	Port Alice, B.C.
Squamish Gas Co. Ltd.	715-5th Avenue S.W. Calgary, Alberta T2P 2X8	Squamish area, B.C.
Sunshine Valley Utilities Ltd.	#202-283 East 11th Avenue Vancouver, B.C. V5T 2C4	Area 14 miles southeast of Hope, B.C.

Investor-Owned Propane/Butane Gas Utility

Vancouver Island Gas Company Ltd.	1700-444 St. Mary Avenue Winnipeg, Manitoba R3C 3T7	Nanaimo, B.C.

Investor-Owned Steam Heat Utility

Central Heat Distribution Limited	720 Beatty Street Vancouver, B.C. V6B 2M1	Vancouver, B.C.

Municipally-Owned Telephone Utility

City of Prince Rupert	424 West 3rd Avenue Prince Rupert, B.C. V8J 1L7	Prince Rupert area, B.C.

*Only service outside Municipal Boundaries is subject to regulation by the British Columbia Utilities Commission.

APPENDIX II

APPLICATIONS HEARD AND DECISIONS ISSUED IN 1983

British Columbia Hydro and Power Authority
(February 28, 1983)

The first public hearing of Applications for Rate Relief by B.C. Hydro by the British Columbia Utilities Commission was scheduled to commence January 19, 1982 in accordance with Order No. G-63-81. The hearing was structured in two phases, one to determine revenue requirements, and the second to examine the rate structure. The first phase was subdivided into four parts :

Part I	-	General Background and Demand
Part II	-	Assets in Service
Part III	-	Revenue Requirements excluding Return
Part IV	-	Financing and Capital Requirements

Principal location of the hearing was the Commission Hearing Room in Vancouver, with sessions in Victoria and Fort Nelson to discuss issues specific to those areas.

B.C. Hydro applied June 18,1981 to increase its customer rates for service as follows :

	Electric	Gas	
		Lower Mainland	Greater Victoria
Effective August 1, 1981	11.15%	6.15%	48.82%
Effective April 1, 1982	11.66%	5.40%	25.41%

The Commission authorized the rates as proposed for Gas, Lower Mainland, with the interim increases subject to refund with interest.

The Commission accepted the August 1, 1981 requested increase, with the interim increase subject to refund with interest ; but rejected the April 1, 1982 increase.

The Commission rejected the rates as proposed for electric service and in place, directed B.C. Hydro to file revised Tariff Rate Schedules effective August 1, 1981 and April 1, 1982 taking into account increased revenue derived from electric export sales and water storage rentals in the amount of $56,821,000 in the fiscal year ending March 31, 1982 and electric export sales of $50 million in the fiscal year ending March 31, 1983. The interim increases so derived were subject to refund with interest.

Commission Order No. G-26-83 directed B.C. Hydro to establish a Rate Stabilization Account as of March 31, 1982 in the amount of $90 million derived from export sales of surplus electric energy. In each of the fiscal years subsequent to March 31, 1982, B.C. Hydro is to transfer from the Rate Stabilization Account to Income an amount of $60 million or such lesser amount as will reduce the Account balance to nil. Order No. G-26-82 also authorized certain interim rate increases effective April 1, 1982 with the interim increases subject to refund.

B.C. Hydro had filed on November 23, 1981 revised information in further support of its June 18, 1981 Application. On May 28, 1982, B.C. Hydro filed an Amended Application to update its November 23, 1981 Revision with increased rates as follow :

	Electric	Gas	
		Lower Mainland	Greater Victoria
Effective April 1, 1982	7.7%	-	-
Effective April 1, 1983	15.7%	4.2%	57.7%

The regulation of B.C. Hydro by the Commission was modified March 19, 1981 when the Government of the Province of British Columbia issued "Special Direction B.C. Hydro No. 1" which essentially determined that "the Authority should achieve by the 1983-84 fiscal year an interest coverage ratio of 1:3 :1 and should maintain that ratio thereafter so as to achieve and ultimately maintain a debt/equity ratio of 80/20."

The public hearing involved 82 days of sitting. Four hundred and thirty-seven (437) Exhibits were filed and the transcript record involved over 14,000 pages.

Several matters received exhaustive attention during the hearing, as follows :

A - Corporate Objectives and Management Organization
- Planning, Budgetting, Accounting and Costing Systems
- Financial

B - Electric System Planning
- Export Sales of Electricity
- Electric Service Assets
- Electric Asset Account Policies
- Electric Service Revenue Requirements
- Other Matters
  - -Zone II Rates
  - -Rural Electrification Assistance

C - Lower Mainland and Victoria Gas Systems
- Status of the Gas Division within B.C. Hydro

D - Revenue Requirements
  - -Electric Service
  - -Gas Service

In November 1982, the Government of the Province of British Columbia issued Order-in-Council No. 2077/82 which ordered that Rate Increase Restraint Regulation be made for certain Crown Corporations. For B.C. Hydro the regulation stated, "Rates set for electric and gas services provided by the British Columbia Hydro and Power Authority for consumption of electricity or gas in British Columbia shall not, for the period beginning on September 21, 1982 and ending on September 30, 1983, be increased by more than 6% from their levels, including any interim rate levels, in place on September 20, 1982."

Phase I of the B.C. Hydro hearing adjourned December 2, 1982. The Commission Decision was issued February 28, 1983. The interim electric rate increase authorized by Order No. G-26-82 was confirmed. Commission Order No. G-17-83 authorized a further electric rate increase of 6% to become effective on and after April 1, 1983. The interim gas rate increases authorized for the Lower Mainland and Greater Victoria by Commission Order No. G-63-81 were confirmed. Commission Order No. G-17-83 authorized a further 3.2% gas rate increase applicable to the Lower Mainland effective April 1, 1983, but rejected any further increase applicable to Greater Victoria gas service.

British Columbia Hydro and Power Authority
(May 13, 1983)

Following the conclusion of the inaugural public hearing of B.C. Hydro Applications for Rate Relief the Commission considered the matter of cost awards to Intervenors.

Reasons issued by the Commission on May 18, 1983 expressed concern that payment of such costs should not serve to develop a new industry dedicated to intervention in public hearings and, at the same time, public participation is an integral part of the process and should not be restricted.

The Commission noted that participation in the hearing by industrial and public interest intervenors was helpful to the Commission and ordered costs to be paid by B.C. Hydro as follows :

The Industrial Group (approx. 55% of their costs)	$286,819.89
Public Interest Advocacy Centre (approx. 90% of their costs)	$107,640.33
TOTAL	$394,460.22

Inland Natural Gas Co. Ltd.
(May 25, 1983)

The public hearing commenced at Kelowna, B.C. on Tuesday, September 28, 1982 in response to Applications for Rate Relief dated June 25, 1981, as amended January 27, 1982 and June 21, 1982. Interim rate increases, subject to refund with interest, were awarded as follows :

Order No. G-49-81, effective July 1, 1981
Order No. G-16-82, effective February 1, 1982
Order No. G-73-82, effective October 1, 1982

The delay in commencement of the public hearing resulted generally because of the uncertainty related to the matter of ownership of Inland as a result of a takeover bid for the common shares of Inland by TMA Western Resources Ltd.

The forestry intervenor group advised the Commission on September 9, 1983 that it proposed to raise the issue of Inland's method of Accounting for Income Taxes and would call evidence to justify a return to the "flow-through" method.

The 1982 hearings related to the Rate Applications were held at Kelowna, September 28 through October 1 and October 5 through 8. The subject of income taxes was heard in Vancouver in the period November 24 through 26. Final argument was heard in Vancouver on December 7 and 8.

The Commission confirmed the interim rate increases as firm, but stated that Inland was over-collecting from its customers to a small degree. Inland was not required to effect a refund to its customers, but was required to file revised Tariff Rate Schedules effective July 1, 1983 taking into account the findings of the Decision. The over-collection in 1983, plus appropriate interest is to be credited to Inland's 1984 revenue requirement.

West Kootenay Power and Light Company, Limited
(May 31, 1983)

A November 15, 1982 Application, as amended January 20, 1983, was heard at Rossland, B.C. January 25 through 28, 1983 and February 1 through 3. Final argument was heard on February 7, 1983 at Vancouver.

West Kootenay Power sought rate relief based on the forecast Test Year ending December 31, 1982, and certain accounting changes. The method of Accounting for Income Taxes was discussed during the hearing.

The Commission issued Order No. G-18-83 on March 4, 1983, authorizing a 4.5% increase in rates effective March 1, 1983, with the increase subject to the directions of the Commission to be contained in a forthcoming Decision. The Decision of the Commission resulted in adjustments affecting West Kootenay as follows :

(i) Rate Base

(a) Reduction of $596,000 in Plant Additions.
(b) Reduction of $356,000 in Plant in Service.
(c) AFUDC calculations as proposed by West Kootenay were accepted.
(d) Deferred hearing costs reduced $302,000 (1982) and $142,000 (1983).
(e) Major additions reduced by $1.69 million.

(ii) Cost of Service

(a) $91,500 amortization of hearing costs not allowed.

(b) Power purchase costs of $411,000 paid in 1982 by West Kootenay to Cominco, respresenting "spillage" disallowed, with West Kootenay to seek recovery thereof from Cominco.

(iii) Capital Structure

(a) Rate of return on common equity set at 15% to 16% with a rate of 15.4% applicable to the test period.
(b) Cost of debt noted as 12.1%.
(c) Notional debt removed.

The matter of "flow-through" vs. "deferred" income tax calculation was considered so complex that a separate review is desirable and West Kootenay Power was directed to file their evidence therein at the same time as they file their evidence on Rate Design.

Inland Natural Gas Co. Ltd.
(June 21, 1983)

Following receipt of the Commission's May 25, 1983 Decision, Inland applied on June 6, 1983 for the Commission to reconsider and vary the Decision and Order No. G-38-83. Basis for Inland's Application was that the tariffs in effect at the sales volumes accepted by the Commission will not generate sufficient sales revenue.

The Commission heard Inland's Application on June 17, 1984 and, after consideration of the matters reviewed, ordered that the May 25, 1983 Decision and Order No. G-38-83 be varied as follows :

(i) Rate Base

(a) Deferred interest of $1,139,261 be deleted as an expense but form part of Rate Base for the 1983 Test Year.

(b) That the Income Tax rate for calculation of deferred income taxes be 52% per Schedule I as varied.

(ii) Total Revenue Requirement

For the Test Year ending June 30, 1983 to be calculated pursuant to Schedule III as varied.

Order No. G-38-83 was varied by deletion of paragraphs 4 and 5 thereof. The previously referred to overcollection from its customers by Inland was negated and Inland was directed to file amended Tariff Rate Schedules effective June 6, 1983 permitting Inland to collect on an annual basis the Revenue Requirement as noted in (ii) above.

Hemlock Valley Electrical Services Ltd.
(July 8, 1983)

The Commission, on June 7, 1983, heard Hemlock's November 13, 1982 Application for final approval of a new Tariff Schedule reflecting adjusted rates as a result of the introduction of purchased power from B.C. Hydro and Power Authority through a new intertie constructed and owned by Hemlock. The Application was given conditional approval by Order No. G-82-82.

The Commission directed Hemlock to file amended Tariff Rate Schedules effective July 1, 1983 which will maintain a minimum monthly charge of $15 but will have as its major component a flat rate of 11.5 cents/kWh applicable to each class of customer. In addition, Hemlock was directed to refund with appropriate interest overcollections since December 17, 1982.

Columbia Natural Gas Limited
(July 12, 1983)

The Commission heard the June 21, 1982 Application of Columbia at Cranbrook, B.C. commencing October 27, 1982. The Commission Decision deals with the following issues :

(i) Rate Base

(a) Capital addition amendments as per Exhibits 11 and 25, filed by the Applicant were accepted.

(b) Lead/Lag calculations were accepted for this proceeding but Columbia is to carry out new calculations for its next rate application.

(c) Columbia's proposal to amortize grants and contributions over the estimated service life of each of the related assets by an offset against the provision for depreciation commencing in the 1984 fiscal year.

(ii) Revenue and Cost of Service

(a) Columbia's forecast of sales volumes by Residential, Commercial, and Industrial customers is accepted, but Columbia is to provide a fiscal 1984 forecast showing the anticipated rate of return on common equity based upon 1984 forecast loads as soon as such loads are known.

(b) Columbia's proposal for adjustment of a "strike-free" forecast was accepted.

(c) Columbia's system losses of 1.2% of sales volumes was accepted, but Columbia is directed to provide further justification of the number.

(d) Operation and Maintenance Expenses

Columbia's requested recovery amounting to an increase, over 1982 equivalent to 9% per customer was reduced to reflect an increase of 5% per customer (see Appendix A).

(iii) Rate of Return

Whereas Columbia requested a rate of return on common equity of 18% the Commission determined that a rate of 15.75% is fair and reasonable.

(iv) Interest Deferral Account

The Commission accepted Columbia's request to create a deferral interest account to absorb fluctuations above or below 13.6%.

(v) Hearing Costs

The Commission disallowed $11,151 for financial testimony.

The Commission confirmed as firm the interim rates authorized by Orders No. G-18-82, G-51-82, and G-74-82 but denied Columbia's application for additional rate relief.

Vancouver Island Gas Company Ltd.
(July 29, 1983)

The March 24, 1983 Application by Vigas for interim and permanent rate relief was heard June 21, 1983 at Nanaimo, B.C.

Interim rates, subject to refund with interest, authorized by Commission Order No. G-32-83 effective May 1, 1983 incorporated increases of 16.85% for Residential customers, and 16.37% for Commercial customers with Interruptible rates unchanged.

A public hearing of Vigas' Application was established to commence June 21, 1983. During the hearing several matters were discussed, among which were some of the following Tariff matters :

1. The provision that the consumer shall pay rendered accounts within fourteen (14) days from the mailing date of the bills is to be changed to read twenty-one (21) days from the mailing date.

2. Guarantee deposits presently cover two months' billing and are to be changed to cover a maximum of three months' billing.

3. Range rates are to be introduced for Vigas' interruptible customers and are to range from a low of Cost of Gas plus five (5) cents/Ccf to a high of 90% of the prevailing commercial rate.

The Commission confirmed the interim rates authorized by Commission Order No. G-32-83 and approved for implementation on and after August 1, 1983 Tariff Rate Schedules sufficient to generate 1983 Forecast Revenue Requirements of $2,873,724 adjusted for the May 1, 1983 reduction in the cost of gas.

Pacific Northern Gas Ltd.
(August 18, 1983)

The Applications of December 22, 1982 and March 25, 1983 for interim and permanent rate relief were heard by the Commission at Prince Rupert, June 27 through 30, 1983, and in Vancouver on July 6, 1983.

A 3.38% interim rate increase subject to refund with interest was authorized effective January 1, 1983.

The Test Period, being a forecast ending December 31, 1983, was amended March 25, 1983 and again by Exhibit 7 during the hearing. Consideration of a two year Test Period was made during the hearing and will be given further attention as significant cost savings may be achieved provided sufficient protection is available for both the customer and the investor.

The following issues were considered during the hearing :

(i) Rate Base

(a) Pacific Northern through Exhibit 7 proposed that certain transmission plant additions and/or reinforcements receive rate base treatment for the full Test Year. After consideration, the Commission disallowed the proposal and the rate base was reduced by $1,203,850.

(b) The Applicant's proposal for amortization of certain deferred charges (Exhibit 2, Tab 6) was accepted by the Commission.

(ii) Revenue and Consumption

(a) The Applicant's forecasts of Residential and Commercial customer usage and Industrial volumes were accepted by the Commission, however, Pacific Northern was directed to file with the Commission on or by December 31, 1983 the 1984 forecast of sales.

(b) Take-or-Pay (Banked Gas), involving certain industrial customers, was discussed. Pacific Northern argued that interest earned on the deferred gas account as well as

the entire value of the account if the deficiency or make-up gas is not taken within the prescribed time period should be the property of the shareholders. Pacific Northern agreed that if Pacific Northern incurred a take-or-pay position with its supplier, Westcoast Transmission Company, Limited the carrying cost as well as any loss of gas due to non-recovery would be a shareholder's responsibility. The Commission accepted the position put forward by the industrial intervenors that any benefits should be spread amongst all customers, stating that if in the future a significant dollar value is involved the Commission will make the appropriate Order for distribution of the funds in a just and reasonable manner.

The Commission directed Pacific Northern to accrue interest on funds in the deferred revenue account at a rate equal to that paid for 30 day money by the bank with which Pacific Northern conducts its business. A further Order by the Commission will determine the disposition of the interest earned.

(c) Investment Income - The Commission determined that any interest earned during the normal course of business must be treated as utility income.

(iii) Expenses

(a) Operating and Maintenance expenses of $5,337,766 as put forward by Pacific Northern were accepted by the Commission.

(b) Significant increases in charges to Pacific Northern by Westcoast were considered. The Commission advised that it will require advance notice of any proposed increase in those charges not directly related to increased services.

(iv) Engineering Matters

(a) Pacific Northern's gas purchase contract with Westcoast provides for a minumum delivery pressure at Summit Lake of 500 psig. Historically, Westcoast has delivered gas to Pacific Northern at 700 psig, but because of lower sales to the U.S. market, the pressure is being reduced to 500 psig.

Pacific Northern has negotiated an agreement with Westcoast under which, on notice, a 700 psig delivery pressure may be made available. This matter involves an annual cost of service of $124,000 for an estimated 20 days use. In addition, Pacific Northern is upgrading existing facilities at a cost of $1,450,700. The Commission concludes that Pacific Northern's actions in this regard are prudent.

(b) Pacific Northern added gas turbine centrifugal compressors at each of four compressor stations. As a result fuel gas increased substantially. The Commission requires Pacific Northern to refine its future forecasts of fuel gas as the system becomes more stable.

(c) A major line break in February 1981 was not detected by Pacific Northern until April 1981, resulting in a substantial cost. Pacific Northern has increased its surveillance from 1 to 4 times per year and the Commission concurs with that action subject to it continuing to be cost effective.

(d) The Commission concurs with Pacific Northern's plans to install pigging facilities at a cost of $231,000 in the 10-inch lateral serving the Ocelot methanol plant at Kitimat, B.C.

(v) Rate of Return on Common Equity

Pacific Northern's testimony recommended a rate of return on common equity of 16.5%. Following consideration of several factors involved in Pacific Northern's system operation the Commission concluded that a rate of 15.87% in a range of 15.5% to 16.25% is appropriate.

The Commission confirmed the existing interim rates authorized by Order No. G-93-82 and will accept amended Tariff Rate Schedules effective September 1 1983 sufficient to allow Pacific Northern an opportunity to earn a rate of return on common share equity of 15.87%.

Central Heat Distribution Limited
(October 3, 1983)

Central Heat applied December 17, 1982 for interim rate relief. This was granted effective January 1, 1983 by Commission Order No. G-94-82. On

February 22, 1983, Central Heat supplemented its earlier Application and requested that the interim relief be confirmed as permanent.

Notice of a hearing to commence on June 16, 1983 was provided to all Central Heat's customers but no intervenors appeared at the hearing.

The Commission, after careful review, confirmed the interim rates as just and reasonable. The Commission approved the following :

(a) the change from 58% to 62% in the efficiency factor in the fuel adjustment clause ; and

(b) the change in the rate of interim charged on overdue accounts from 1.5% per month to 2% per month.

The Commission by letter dated December 22, 1982, directed Central Heat to account for the gain on the sale of certain property and the income from certain rentals as utility income. Central Heat, on February 22, 1983, requested a reconsideration of that direction. The Commission deferred its decision on those matters and the reconsideration of the December 22, 1982 directions will be similarly delayed.

Inland Natural Gas Co. Ltd.
(November 25, 1983)

Inland applied on June 27, 1983 for an interim refundable rate increase of 1.56% effective July 1, 1983, on the condition that a full Application be filed no later than September 15, 1983, to be heard pursuant to Order No. G-46-83 commencing October 18, 1983.

Inland filed additional material on September 15 and sought additional permanent rate relief of 1.96%. Inland's Applications were based on the forecast year ending June 30, 1984.

The hearing was held in Kelowna during seven days, commencing October 18, 1983 and argument was heard in Vancouver on October 31 and November 1.

Issues reviewed at the hearing included the following :

(i) Rate Base

The mid-year Rate Based proposed by the Applicant was reduced in the amount of $998,250 by the Commission (see Schedule I).

(ii) Cost of Service Excluding Return

(a) The Commission emphasized in the strongest possible terms the necessity for continuing restraint by the Applicant, including escalation of salaries and wages.

(b) Inland was directed to review the matter of the appropriate allowance applicable to the determination of unaccounted for gas.

(c) A proposed $30,000 management fee payable to the President of Trans Mountain was disallowed since such assistance and advice can be provided by him in his capacity as a director of Inland.

(d) A proposal by Inland indicated that certain adjustments to its Rate 11 Tariff Schedules should be made, creating a revenue short-fall of $589,000. Inland proposed that the short-fall be recovered from Schedule 1 (Residential) customers. The Commission concluded that the proposal was equitable.

In addition, the Commission proposed that Inland take a more diligent approach pertaining to the matter of availability of additional gas from its supplier, Westcoast Transmission Company, Limited and that Inland should hold discussions with Westcoast, advising the Commission of the results.

(e) Approximately $1 million (after tax) of funds expended by Inland in acquiring 67% of Trans Mountain Pipe Line Company Ltd. were included by Inland in its Rate Base and were proposed to be amortized to cost of service over a 5-year period. After due consideration of several matters, the Commission concluded that it was in the public interest that the shareholders and the customers share the expense. Accordingly, the Commission deducted approximately $1 million from

the rate base and will permit the shareholders to recover the after-tax expense by amortizing it to the cost of service over 5 years.

(f) Inland requested authorization of a 16.0% rate of return on common equity, at the low end of a range of 16% to 16.5%. The Commission concluded that a rate of return on common equity of 15.75%, within a range of 15.25% to 16.0% is justified.

The Commission confirmed the interim rate increase authorized by Order No. G-46-83 ; set aside the interim increase specified in Clause 1 of Order No. G-77-83, except for the shift of $589,000 from Rate Schedule 11 to Rate Schedule 1 which remains in place and directed Inland to file amended Tariff Rate Schedules effective December 1, 1983 which will permit Inland to generate the revenue requirement set forth in the Decision. Refunds to customers will be applicable for consumption from November 1, 1983 and an appropriate credit therefore will appear on subsequent customer billings.

ICG Utilities (Plains-Western) Ltd.
(December 5, 1983)

Plains-Western applied November 24, 1982 to amend its Tariff Rate Schedules applicable to all customers except Scurry-Rainbow Oil Limited by increasing the rates by 25.7 cents/Mcf effective December 1, 1982 and by a further 20.5 cents/Mcf effective January 1, 1983. The rates for Scurry-Rainbow would increase December 1, 1982 by 16.4 cents /Mcf.

The Commission Order No. G-90-82 authorized a 23.1 cents/Mcf increase applicable to all customers except Scurry-Rainbow effective January 1, 1983. A 16.4 cents/Mcf rate increase applicable to Scurry-Rainbow also became effective January 1, 1983 and both rate increases were subject to refund with interest.

A public hearing was set down to commence in Fort St. John May 3, 1983 by Commission Order No. G-14-83 which reaffirmed the previously authorized rate increases incorporated in Order No. G-90-82.

Plains-Western applied March 18, 1983 pursuant to Section 114 of the Act, requesting the Commission to reconsider, vary or rescind Order No. G-14-83. An immediate further interim increase of 20.0 cents/Mcf was authorized by Order No. G-20-83 to be applicable to all customers except Scurry-Rainbow.

The Application was based on a forecast Test Year ending December 31, 1983.

Issues at the hearing included the following :

(i) Rate Base

(a) Plains-Western sought to include in its Rate Base an amount of $350,502 representing its costs associated with an Application to serve Tumbler Ridge. Plains-Western proposed amortization of the costs over 10 years. The Commission concluded that Plains-Western proposal was not appropriate since it tended to shield the shareholders from any risk and burden Plains-Western's customers.

(b) An expenditure of $102,250 for the development of computer systems was included in Rate Base. The Commission accepted the arrangement but advised that expenditures of such signficance should be made known to the Commission prior to commitment.

(ii) Capital Structure and Cost of Capital

Plains-Western employs a notional capital structure and the Commission accepted a notional cost of debt at 13.61% proposed by the Applicant. The Commission directed Plains-Western that a change of method will be considered on the occasion of its next Application for general rate relief.

(iii) Uneconomic extensions to mains during the period 1981 through 1983 were discussed. The Commission expressed concern that such extensions, while fulfilling Plains-

Western's obligations to make natural gas service available to the extent practicable, may be unduly burdening existing users of the system. This problem will be monitored by the Commission.

The Commission confirmed the respective interim rate increases as the just and reasonable rates for the Applicant.

Northland Utilities (B.C.) Limited
(December 16, 1983)

Northland's March 4, 1983 Application requested a 9.7% rate increase effective April 1, 1983, which increase was based upon the 1984 Test Year Revenue Requirement. The Commission approved the requested interim increase subject to refund with interest and by Order No. G-34-83 a public hearing was scheduled to commence at Dawson Creek, June 9, 1983. The following issues were considered at the hearing :

(i) Rate Base

(a) The cost of relocation of the North Dawson Creek Gate Station was completed at $308,000, 40% over budget. The Commission accepted the project in Rate Base at cost but directed Northland to develop and rely upon more effective capital budgets in future.

(b) Due to declining delivery pressure from Westcoast, Northland proposed to construct a 168 mm loop adjacent to the existing 114 mm feeder main, at an estimated cost of $200,000. Later, Northland was advised that Westcoast offered a no-cost commitment to continue with an adequate pressure in its system during the winter of 1983/84. The Commission directed Northland to forward an analysis of alternatives with supporting cost documentation and stated that Commission approval is to be obtained prior to commitment of funds.

(c) The Commission approved a request that Northland be permitted to change its accounting methods for service lines. Northland proposes capitalizing the total cost of service lines with the payment for lines on customers' premises to be treated as a contribution. Customer contributions will be amortized commencing in 1984.

(d) The Commission directed Northland to update its lead/lag study, representing current conditions, for its next rate hearing.

(ii) Revenue Requirement

(a) Sales volumes are declining while Northland's unit costs increase. A comparison of fuel costs prepared by the Applicant indicated that natural gas rates for equivalent energy consumption are 37% of oil and 45% of electricity. The Commission anticipates that Northland will provide evidence as to market penetration and appliance saturation as well as prospects for new industrial loads at the next hearing.

(b) In response to the Commission's concerns over rising operating and maintenance costs Northland explained that wage increases under a wage contract together with a change in accounting methods were two contributing factors. Northland was directed to prepare a cost/benefit analysis demonstrating the "stand alone" alternative in the customer accounting system with such study to cost no more than $10,000.

(c) Northland's forecast of embedded cost of debt was 11.78% (1983) and 12.07% (1984). Northland secures its long-term requirements by issuance of fixed rate debentures to Canadian Utilities Limited, its parent company. Northland's request was for a 16.5% rate of return on common equity. The Commission approved a range of return on common equity between 15.25% and 15.75%.

(d) The Commission expressed concern that Northland, by recording revenue when billings are made rather than on the accrual basis, ultimately causes the Applicant to mismatch costs and revenues, and to incur additional debt. Northland is aware of the Commission's concerns and the Commission has invited Northland to advance its next rate case utilizing the accrual basis of revenue recording, provided no retroactive rate adjustment results from the change.

The Commission ordered Northland to effect refunds representing excess revenue billed, plus interest, in the period April 1, through December 31, 1983.

The Commission authorized amendments to Tariff Rate Schedules effective January 1,1984 to permit Northland to generate the annual gross revenue requirement of approximately $4,044,000. The amended Tariff Rate Schedules are to be designed to present a uniform rate with an identical rate level and fixed charge applying to both "General" and "Optional" rate classes and across the three communities of Dawson Creek, Rolla and Pouce Coupe.

Inland Natural Gas Co. Ltd. & Columbia Natural Gas Limited
(December 20, 1983)

This Decision deals with a deferred decision in the matter of the method of Accounting for Income Taxes reported on in a May 25, 1983 Decision relating to Inland and a July 12, 1983 Decision relating to Columbia.

The Commission issued Orders No. G-38-83 and G-48-83 applicable to Inland and Columbia respectively. The Orders directed the gas utilities to file evidence concerning the potential timing of the cross-over point and the measurement of that future liability in discounted terms, on or before August 31, 1983.

Inland and Columbia complied with the direction of the Commission. The Commission then issued Orders No. G-68-83 and G-69-83 directed service of the August 31, 1983 filing on all Intervenors of record within one week of September 23 and requested responses from such Intervenors by October 15.

Some of the issues considered by the Commission were :

(i) Accounting Authority

Section 3470 of the CICA Handbook was relied upon by the Commission who concluded that the CICA would permit the use of either the "normalized" or "flow-through" method of Accounting for Income Taxes.

(ii) Recovery of Legitimate Costs

Deferred tax would become a liability at "cross-over" [the point in time when depreciation expense exceeds capital cost allowance (CCA)] and hence current income taxes payable exceed normalized income taxes. Cross-over would not occur so long as aggregate capital additions equal or exceed aggregate plant depreciation. Because assets must be replaced for the plant to be kept whole, in the long-run capital expenditures will equal depreciation.

For Inland and Columbia it was determined that the cross-over is clearly not imminent. Where there is a high degree of uncertainty that such costs will be incurred, the costs cannot be considered as legitimate and properly recoverable through the cost of service.

(iii) Cost of Collecting Deferred Tax

The Commission has concluded that although deferred taxes, when treated as a deduction from Rate Base, are zero cost capital to the company, it is high cost capital to the customers and an inefficient source of capital for the utility for three reasons :

(a) At the Company's income tax rate of 53.8% for each dollar of deferred tax collected, an additional $1.16 must be collected for income taxes.

(b) All fees and taxes which are revenue based are increased by deferred tax and this increase is passed on to the consumers.

(c) Most customers pay utility bills with "after tax" dollars whereas the utility is able to obtain funds to finance needed capital additions with "before tax" dollars.

(iv) Effect of Taxation Accounting on Credit Rating

Whereas the Commission recognizes that normalized taxes contribute to the quality of earnings, it concludes that this must be appraised in light of the financial burden that deferred taxes impose on customers. The Commission determined that creditors view the relative riskiness of a company based on a multitude of factors including business risk, financial risk, regulatory risk, earnings, quality of earnings, management and long-term outlook.

The Commission found that the public interest will be best served with a return to "flow-through" Accounting for Income Tax purposes for Inland and Columbia. The Commission directed that both companies change to "flow-through" effective February 1, 1984 and that the balance of deferred taxes as at January 31, 1984 will remain on the books of both companies and will be applied as a reduction to Rate Base.

APPENDIX III

COMMISSION ORDERS ISSUED IN 1983

ORDER NO.	DATE ISSUED	DATE EFFECTIVE	UTILITY
G-1-83	January 19	January 19	INLAND NATURAL GAS CO. LTD. Approved conditionally, Inland's Application to issue a further 12,000 of the common shares authorized by Order No. G-78-82 to a British Columbia private company at a price of $15.07 per share rather than in exchange for Trans Mountain shares. Order No. G-1-83 specified that Clauses 6, 7 and 8 of Order No. G-78-82 shall apply to the issue of the 12,000 shares.
G-2-83	January 21	January 21	B.C. HYDRO AND POWER AUTHORITY Approved amendment of filed Gas Tariff to classify and provide a means to maintain statistical data on sales of natural gas used as Compressed Natural Gas ("CNG") for transportation.
G-3-83	January 21	January 21	B.C. HYDRO AND POWER AUTHORITY Authorized B.C. Hydro to proceed with repair and rehabilitation of the Falls River hydro-electric plant, (see Certificate No. C-3-81) to be completed in 1983 at a cost not to exceed $1,200,000 by more than 10%.
G-4-83	February 15	February 15	INLAND NATURAL GAS CO. LTD. Amended from 12,000 to 10,000 the quantity of shares authorized for issuance by Order No. G-1-83.
G-5-83	February 10	February 10	INLAND NATURAL GAS CO. LTD. Approved amendments to filed Gas Tariff Rate Schedules to reflect reduction of 18.0 cents/gigajoule in the Federal Tax applicable to purchased natural gas, effective February 1, 1983.

ORDER NO.	DATE ISSUED	EFFECTIVE	UTILITY
G-6-83	February 10	February 1	NORTHLAND UTILITIES (B.C.) LIMITED Approved amendments to filed Gas Tariff Rate Schedules to reflect reduction of 18.0 cents/gigajoule in the Federal Tax applicable to purchased natural gas, effective February 1, 1983.
G--7-83	February 10	February 1	B.C. HYDRO AND POWER AUTHORITY Approved amendments to filed Gas Tariff Rate Schedules to reflect reduction of 18.0 cents/gigajoule in the Federal Tax applicable to purchased natural gas, effective February 1, 1983.
G-8-83	February 10	February 1	COLUMBIA NATURAL GAS LIMITED Approved amendments to filed Gas Tariff Rate Schedules to reflect the effect of an increase of 23.301 cents/gigajoule in the Alberta Border Price of purchased natural gas, together with a reduction of 18.0 cents/gigajoule in the Federal Tax applicable to purchased natural gas, both effective February 1, 1983.
G-9-83	February 14	February 11	WEST KOOTENAY POWER AND LIGHT COMPANY, LIMITED Approved issue of debt securities in the total amount of $35,000,000 in accordance with amended Private Placement Memorandum as follows: - Secured Debentures, Series A, to mature February 1, 1998 (rate of interest not to exceed 13 3/8% per annum. - Secured Debentures, Series B, to mature February 1, 1998 (rate of interest not to exceed 14.5% per annum).

ORDER NO.	DATE ISSUED	DATE EFFECTIVE	UTILITY
G-9-83 (cont'd)	February 14	February 11	WEST KOOTENAY POWER AND LIGHT COMPANY, LIMITED - Subordinated Retractible Debenture, Series 1, to mature February 1, 1998 (rate of interest not to exceed 14.75% per annum).
G-10-83	February 15	February 1	PACIFIC NORTHERN GAS LTD. Approved amendments to filed Gas Tariff Rate Schedules to reflect reduction of 18.0 cents/gigajoule in the Federal Tax applicable to purchased natural gas, effective February 1, 1983.
G-11-83	February 17	February 17	B.C. HYDRO AND POWER AUTHORITY Approved amendment to filed Gas Tariff applicable to gas service in Victoria to enable greater utilization of the existing capacity of the Victoria Gas System.
G-12-83	February 22	February 22	FORT NELSON GAS LTD. Authorized the registration on the books of Fort Nelson Gas Ltd. of a transfer of all its issued and outstanding shares to Colonial Oil and Gas Limited.
G-13-83	February 22	February 22	HEMLOCK VALLEY ELECTRICAL SERVICES LTD. Established Wednesday, April 27, 1983 as the date of commencement of a public hearing of a November 13, 1982 Application by Hemlock pertaining to reduction of its Tariff Rate Schedules as a result of a change in its basic electric power supply from diesel generation to purchase from B.C. Hydro, and energizing of a new pole line to facilitate same.

ORDER NO.	DATE ISSUED	DATE EFFECTIVE	UTILITY
G-14-83	February 22	February 22	ICG UTILITIES (PLAINS-WESTERN) LTD. Ordered that no further interim rate increases to those embodied in Order No. G-90-82 shall be authorized pending a public hearing of a November 24, 1982 Application by Plains-Western. Established Tuesday, May 3, 1983 as the date of commencment of the public hearing.
G-15-83	February 22	February 1	ICG UTILITIES (PLAINS-WESTERN LTD. Approved amendments to filed Gas Tariff Rate Schedules to reflect reduction of 18.0 cents/gigajoule in the Federal Tax applicable to purchased natural gas, effective February 1, 1983.
G-16-83	February 24	February 1	FORT NELSON GAS LTD. Approved amendments to filed Gas Tariff Rate Schedules to reflect reduction of 18.0 cents/gigajoule in the Federal Tax applicable to purchased natural gas, effective February 1, 1983.
G-17-83	February 28	February 28	B.C. HYDRO AND POWER AUTHORITY Following consideration of matters discussed during a public hearing, as described in a Commission Decision issued February 28, 1983, the following were ordered: 1. Tariff Rate Schedules as described in Order No. G-63-81 are confirmed as permanent increases. 2. Tariff Rate Schedules as described in Order No. G-26-82 are confirmed as permanent increases.

ORDER NO.	DATE ISSUED	DATE EFFECTIVE	UTILITY
G-17-83 (cont'd)	February 28	February 28	B.C. HYDRO AND POWER AUTHORITY

3. Interim rates set out in Letter Agreement between B.C. Hydro and West Kootenay Power and Light Company, Limited as described in Order No. G-42-82 are confirmed and the Letter Agreement is cancelled.

4. Approved, effective April 1, 1983, a 6.0% increment applicable to Tariff Rate Schedules for electric service.

5. Approved, effective April 1, 1983, a 3.2% increment applicable to Tariff Rate Schedules for Mainland gas service.

6. Directed B.C. Hydro to comply with all Commission directions in the Commission Decision.

7. Advised that awarding of costs to Intervenors will be the subject of a further Commission Order.

8. Advised that Phase II of the public hearing will be the subject of a further Commission Order.

G-18-83	March 4	March 1	WEST KOOTENAY POWER AND LIGHT COMPANY, LIMITED

Following a public hearing of Applications for Rate Relief which concluded February 7, 1983, the Commission approved a permanent increase of 4.5% applicable to all classes of electric service, effective March 1, 1983. The award of the permanent increase is subject to the Directions of the Commission contained in the Reasons for Decision.

ORDER NO.	DATE ISSUED	DATE EFFECTIVE	UTILITY
G-19-83	March 17	March 1	PRINCETON LIGHT AND POWER COMPANY, LIMITED Approved a 4.50% increase to its Tariff Rate Schedules effective March 1, 1983 to enable recovery of an increase in the cost of electric power purchased from its supplier, West Kootenay Power and Light Company, Limited.
G-20-83	March 25	March 25	ICG UTILITIES (PLAINS-WESTERN) LTD. Following a March 18, 1983 Application by Plains-Western the Commission varied Order No. G-14-83 by authorizing a further 20.0 cents/Mcf interim rate increase subject to refund with interest pending a public hearing.
G-21-83	April 7	March 1	CITY OF NELSON Approved a 4.50% increase to its Tariff Rate Schedules effective March 1, 1983 to enable recovery of an increase in the cost of electric power purchased from its supplier, West Kootenay Power and Light Company, Limited.
G-22-83	April 7	April 1	NORTHLAND UTILITIES (B.C.) LIMITED Approved a 9.7% interim increase to its Tariff Rate Schedules effective April 1 1983 requested by Northland in its March 4, 1983 Application. The interim increase is subject to refund with interest and a public hearing of the Application will be the subject of a further Commission Order.

ORDER NO.	DATE ISSUED	DATE EFFECTIVE	UTILITY
G-23-83	April 12	April 12	COLUMBIA NATURAL GAS LIMITED Approved amendments to Tariff Rate Schedules pertaining to communities of Jaffray and surrounding areas, including Galloway, to incorporate appropriate Atmospheric Pressure (APR) factors.
G-24-83	April 12	April 12	INLAND NATURAL GAS CO. LTD. Approved amendment to filed Tariff to include a provision enabling the assessment of a Late Payment Charge in the case of delinquent payments on bills for all services provided, including consumption of natural gas.
G-25-83	April 21	April 21	B.C. HYDRO AND POWER AUTHORITY Ordered B.C. Hydro to pay to the Minister of Finance of the Province of British Columbia the sum of $53,625.43 being costs of the Commission to March 31, 1983 for consultants related to a public hearing.
G-26-83	April 29	April 29	B.C. HYDRO AND POWER AUTHORITY Ordered B.C. Hydro to pay to the Minister of Finance of the Province of British Columbia the sum of $52,584.83 being costs of the Commission to April 21, 1983, related to a public hearing.
G-27-83	April 26	May 1	VANCOUVER ISLAND GAS COMPANY LTD. Approved reductions in filed Tariff Rate Schedules effective May 1, 1983 to reflect a decrease in the purchase price of propane from its supplier.

ORDER NO.	DATE ISSUED	DATE EFFECTIVE	UTILITY
G-28-83	April 26	May 1	ICG UTILITIES (BRITISH COLUMBIA) LTD. Approved reductions in Tariff Rate Schedules effective May 1, 1983 to reflect a decrease in the purchase price of propane from its supplier.
G-29-83	April 26	April 26	NORTHLAND UTILITIES (B.C.) LIMITED Approved an Interim Refundable rate for natural gas service applicable to customers in the District of Tumbler Ridge and surrounding area and stated that a $1,700,000 Refundable Contribution in Aid of Construction paid to Northland by Quintette Coal Limited and The District of Tumbler Ridge would be the subject of a further Commission Order.
G-30-83	April 26	April 26	PACIFIC NORTHERN GAS LTD. Accepted for filing Tariff Supplement No. 15 being an Agreement between Pacific Northern Gas Ltd. and The National Harbours Board related to the construction of a natural gas pipeline to enable provision of natural gas service to Ridley Island.
G-31-83	April 26	April 1	EDALTHO ENTERPRISES LIMITED Approved an increase of 27.05 cents/kWh in its rate for electrical service effective April 1, 1983.
G-32-83	April 26	May 1	VANCOUVER ISLAND GAS COMPANY LTD. Approved amended Tariff Rate Schedules incorporating an interim increase in customer rates effective May 1, 1983 with the interim increase subject to refund with interest pending a public hearing of the Vigas Application. The public hearing will be the subject of a further Commission Order.

ORDER NO.	DATE ISSUED	DATE EFFECTIVE	UTILITY
G-33-83	May 12	May 12	CENTRAL HEAT DISTRIBUTION LIMITED Ordered a public hearing of Central Heat's December 17, 1982 Application for Increased Rates, with the date of commencement of the hearing to be Thursday, June 16, 1983.
G-34-83	May 12	May 12	NORTHLAND UTILITIES (B.C.) LIMITED Ordered a public hearing of Northland's March 4, 1983 Application for Increased Rates, with the date of commencement of the hearing to be Thursday, June 9, 1983.
G-35-83	May 12	May 12	PACIFIC NORTHERN GAS LTD. Ordered a public hearing of Pacific Northern's December 22, 1983 Application for Increased Rates, as amended March 25, 1983, with the date of commencement of the hearing to be Monday, June 27, 1983.
G-36-83	May 12	May 12	VANCOUVER ISLAND GAS COMPANY LTD. Ordered a public hearing of Vigas' March 24, 1983 Application for Increased Rates, with the date of commencement of the hearing to be Tuesday, June 21, 1983.
G-37-83	May 13	May 13	B.C. HYDRO AND POWER AUTHORITY Ordered B.C. Hydro to pay costs of Intervenors in the public hearing of B.C. Hydro's Applications for Rate Relief as follows: 1. To Public Interest Intervenors represented by R.J. Gathercole (In Trust) the sum of $107,640.33. 2. To Industrial Intervenors represented by Bull, Housser and Tupper (In Trust) the sum of $286,819.89.

ORDER NO.	DATE ISSUED	DATE EFFECTIVE	UTILITY
G-38-83	May 25		INLAND NATURAL GAS CO. LTD. Following a public hearing of Inland's Applications for Rate Relief, and a Commission Decision issued May 25, 1983, the following were approved: 1. The interim rates authorized by Commission Orders No. G-49-81; G-16-82; and G-73-82 are confirmed as permanent increases. 2. A further amendment to Tariff Rate Schedules which will allow Inland the opportunity to earn a 15.75% rate of return on common equity was approved effective July 1, 1983 and Inland was directed to amend its revenue requirement by deducting therefrom an amount representing a small over-collection, plus interest. 3. Inland was advised that the matter of Accounting for Income Taxes will be concluded at a future public hearing and Inland was directed to file evidence thereon on or before August 31, 1983.
G-39-83	June 2	June 2	B.C. HYDRO AND POWER AUTHORITY Accepted for filing, amendments to filed Tariff pages pertaining to new provisions concerning a Returned Cheque Charge applicable to a person presenting an NSF cheque in payment of an account for electric and/or gas service.
G-40-83	June 8	June 8	B.C. HYDRO AND POWER AUTHORITY Approved amended provisions pertaining to Security Deposits and accepted for filing appropriately amended Tariff pages.

ORDER NO.	DATE ISSUED	DATE EFFECTIVE	UTILITY
G-41-83	June 8	June 8	INLAND NATURAL GAS CO. LTD. Established Friday, June 17, 1983 as the date of commencement of a public hearing of Inland's June 6, 1983 Application, pursuant to Section 114 of the Act requesting the Commission to reconsider and vary certain portions of its May 25, 1983 Decision and Order No. G-38-83.
G-42-83	June 21	June 21	INLAND NATURAL GAS CO. LTD. Following a public hearing, the Commission ordered that its May 25, 1983 Decision and Order No. G-38-83 be varied as follows: (a) (i) That deferred interest in the amount of $1,139,261 be deleted as an expense for the 1983 Test Year and form part of the Rate Base for the 1983 Test Year. (ii) That the Income Tax rate for the calculation of deferred income taxes be 52%. (b) Paragraph 2 of Order No. G-38-83 is deleted and replaced with the following: "The Rate Base for the Test Year ended June 30, 1983 be calculated pursuant to Schedule I as varied". (c) Paragraph 3 of Order No. G-38-83 is deleted and replaced with the following:

ORDER NO.	DATE ISSUED	DATE EFFECTIVE	UTILITY
G-42-83 (cont'd)	June 21	June 21	INLAND NATURAL GAS CO. LTD.

"The Total Revenue Requirement for the Test Year ending June 30, 1983 be calculated pursuant to Schedule III as varied."

(d) Paragraph 4 of Order No. G-38-83 is deleted and replaced with the following:

"The Commission directs Inland to file revised Tariff Rate Schedules effective with consumption on and after June 6, 1983. The amended Tariff Rate Schedules shall permit Inland to collect on an annual basis the Revenue Requirement calculated pursuant to paragraph (c) hereof."

(e) Paragraph 5 of Order No. G-38-83 is deleted.

The Commission rejected Inland's amended Tariff Rate Schedules as filed June 6, 1983 and ordered Inland to file amended Tariff Rate Schedules to reflect the terms of this Order.

G-43-83	June 23	July 1 and October 1	B.C. HYDRO AND POWER AUTHORITY

Accepted for filing amendments to filed Tariff Rate Schedules pertaining to gas service for Victoria reflecting increased rates effective July 1, 1983 and October 1, 1983 to enable recovery of increases in the cost of propane purchased from its supplier, Petro Canada.

ORDER NO.	DATE ISSUED	EFFECTIVE	UTILITY
G-44-83	June 24	June 24	DENTON INVESTMENTS LTD. Approved conditionally, the acquisition by Denton Investments Ltd. of all of the common shares of Inland Natural Gas Co. Ltd. held or owned by TMA Western Resources Limited.
G-45-83	June 24	June 24	INLAND NATURAL GAS CO. LTD. Approved the transfer of 720,000 common shares registered in the name of TMA Western Resources Limited and permits the registration thereof on the books of Inland in the name of Denton Investments Ltd.
G-46-83	July 4	July 1	INLAND NATURAL GAS CO. LTD. Approved a 1.56% interim increase to Tariff Rate Schedules effective July 1, 1983, with the interim increase subject to refund with interest following a public hearing. Ordered a public hearing of Inland's June 27, 1983 Application to commence Tuesday, October 18, 1983.
G-47-83	July 8	July 1	HEMLOCK VALLEY ELECTRICAL SERVICES LTD. Following a public hearing, a reduction to 11.5 cents/kWh in Hemlock's Tariff Rate Schedule was ordered, with a minimum monthly charge per customer to be $15. Hemlock was ordered to determine the amount of over-collection from its customers since December 17, 1982 and to provide refunds, with interest, to customers.

ORDER NO.	DATE ISSUED	DATE EFFECTIVE	UTILITY
G-48-83	July 12	July 1	COLUMBIA NATURAL GAS LIMITED Following a public hearing of Columbia's June 21, 1982 Application, the Commission ordered as follows: 1. Interim rates authorized by Orders No. G-18-82; G-51-82 and G-74-82 confirmed as firm rates. 2. Increased rates to enable an 18% rate of return on common equity was denied with Columbia to be allowed to earn a rate of return on common equity of 15.75%. 3. Columbia directed to establish a Deferred Interest Account to record fluctuations in short-term interest expense above or below 13.6% from July 1, 1982 for such period of time as a 13.6% cost of unfunded debt forms a component of approved rates. 4. Columbia directed to file evidence pertaining to the matter of Accounting for Income Taxes on or before August 31, 1983, to be heard in public hearing.
G-49-83	July 12	July 1	COLUMBIA NATURAL GAS LIMITED Accepted for filing effective July 1, 1983 an interim agreement covering the provision of natural gas service by Columbia to the Greenhills Mine near Elkford, B.C., owned and operated by Westar Mining Ltd.
G-50-83	July 15	July 15	NORTHLAND UTILITIES (B.C.) LIMITED Accepted for filing effective July 15, 1983 a fully executed Contribution Agreement dated May 31, 1983 between Northland and the District of Tumbler Ridge and Quintette Coal Limited.

ORDER NO.	DATE ISSUED	DATE EFFECTIVE	UTILITY
G-51-83	July 22	July 22	WEST KOOTENAY POWER AND LIGHT COMPANY, LIMITED Ordered a public hearing of a Rate Design Application which stated: "The Company has deemed that a three year tansition period is a good compromise of these competing considerations. Accordingly, it is therefore proposed that all classes except irrigation should be moved to full cost of service in three steps. This proceeding should be viewed as establishing one-third of the total adjustments in interclass revenue responsibilities which West Kootenay Power feels are appropriate. Each of the next two West Kootenay Power Applications will include comparable recoveries of the remaining revenue adjustments which are necessary."
G-52-83	July 22	August 1	CIGAS PRODUCTS LTD. - GRANISLE GRID SYSTEM Approved a 10.0 cents/100 cf rate increase effective August 1, 1983, to enable recovery of a June 10, 1983 increase of 0.90 cents/litre in the purchase price of liquid propane from its supplier, plus related costs.
G-53-83	July 22	August 1	SQUAMISH GAS CO. LTD. Approved 10.07 cents/100 cf rate increase effective August 1, 1983 to enable recovery of a June 10, 1983 increase of 0.90 cents/litre in the purchase price of liquid propane from its supplier, plus related costs.
G-54-83	July 27	July 27	B.C. HYDRO AND POWER AUTHORITY Accepted for filing Tariff Rate Schedules 1843 incorporating an objective of increased sales of firm surplus electrical energy.

ORDER NO.	DATE ISSUED	DATE EFFECTIVE	UTILITY
G-55-83	July 29	August 1	VANCOUVER ISLAND GAS COMPANY LTD. Following a public hearing of Vigas' March 24, 1983 Application, the Commission confirmed that interim rates authorized by Order No. G-32-83 are confirmed as permanent increases. Approved amended Tariff Rate Schedules effective August 1, 1983 allowing Vigas an opportunity to earn a 15.5% rate of return on the deemed common share equity and ordered certain modifications to the filed Gas Tariff of Vigas.
G-56-83	August 3	August 1	VANCOUVER ISLAND GAS COMPANY LTD. Approved an 8.211 cents/100 cf rate increase effective August 1, 1983 to enable recovery of a July 1, 1983 7.05 cents/gallon increase in the purchase price of liquid propane from its supplier.
G-57-83	July 22	July 25	INLAND NATURAL GAS CO. LTD. Accepted for filing effective July 25, 1983 amendments to Inland's filed Gas Tariff pertaining to Service Lines and Charges; Customer Service Calls; Connection and Reconnection Charges in recognition of changes in methodologies and costs for materials, labour, equipment and vehicle usage, etc.
G-58-83	August 5	August 1	B.C. HYDRO AND POWER AUTHORITY Accepted for filing effective August 1, amended Tariff Rate Schedules reflecting increased rates for Mainland natural gas service of 2.6411 cents/billing unit for firm gas service and 2.6153 cents/billing unit for interruptible gas service to enable recovery

ORDER NO.	DATE ISSUED	DATE EFFECTIVE	UTILITY
G-58-83 (cont'd)	August 5	August 1	B.C. HYDRO AND POWER AUTHORITY of a 60.0 cents/Mcf increase in the purchase price of natural gas from its supplier, together with a decrease of 30.0 cents/gigajoule in the Federal Excise Tax applicable to purchased natural gas, both effective August 1, 1983.
G-59-83	August 5	August 1	ICG UTIITIES (BRITISH COLUMBIA) LTD. Accepted for filing effective August 1, 1983 amended Tariff Rate Schedules reflecting an increase in rates of 17.91 cents/100 cf to enable recovery of a 7.05 cents/gallon increase effective July 1, 1983 in the purchase price of liquid propane from its supplier, plus related costs.
G-60-83	August 5	August 1	COLUMBIA NATURAL GAS LIMITED Accepted for filing effective August 1, amended Tariff Rate Schedules reflecting firm increases in rates of 4.2 cents/Mcf (Schedules I and II) and 4.1 cents/Mcf (Schedules III and IV) to enable recovery of an increase of approximately 3.21 cents/Mcf effective June 6, 1983 together with a 23.34 cents/Mcf increase in the cost of natural gas purchased from Inland Natural Gas Co. Ltd; a decrease of 30.0 cents/gigajoule in the Federal Excise Tax applicable to purchased natural gas; and a 23.30 cents/gigajoule increase in the Alberta Border Price for natural gas, all three latter items effective August 1, 1983, plus related costs.

ORDER NO.	DATE ISSUED	DATE EFFECTIVE	UTILITY
G-60-83 (cont'd)	August 5	August 1	COLUMBIA NATURAL GAS LIMITED In addition, interim refundable increases in rates of 1.5 cents/Mcf (Schedules I and II) and 1.4 cents/Mcf (Schedules III and IV) were authorized to reflect a further 1.5 cents/Mcf interim refundable increase in the purchase price of natural gas from Inland effective July 1, 1983.
G-61-83	August 5	August 1	INLAND NATURAL GAS CO. LTD. Accepted for filing effective August 1, 1983 amended Tariff Rate Schedules to reflect increases of 2.19 cents/billing unit (Schedule I) and 2.18 cents/ billing unit (Schedules 2, 4, 5, 10, 11, 12 and 13) to enable recovery of a 56.0 cents/Mcf increase in the price of natural gas purchased from its supplier together with a 30.0 cents/ gigajoule decrease in Federal Excise Tax applicable to purchased natural gas, both effective August 1, 1983.
G-62-83	August 11		PACIFIC NORTHERN GAS LTD. Accepted for filing effective August 1, 1983 amended Tariff Rate Schedules reflecting a rate increase of 24.73 cents/Mcf to enable recovery of a 56.95 cents/Mcf increase in the price of natural gas purchased from its supplier together with a 30.0 cents/ gigajoule decrease in Federal Excise Tax applicable to purchased natural gas, both effective August 1, 1983.

ORDER NO.	DATE ISSUED	DATE EFFECTIVE	UTILITY
G-63-83	August 1	September 1	PACIFIC NORTHERN GAS LTD.
			Following a public hearing of Pacific Northern's December 23, 1982 Application, as amended March 25, 1983, the Commission confirmed as permanent the interim rates authorized by Order No. G-93-82 and authorized amended Tariff Rate Schedules effective September 1, 1983 to allow Pacific Northern an opportunity to earn a 15.87% rate of return on common equity.
G-64-83	August 18	August 19	INLAND NATURAL GAS CO. LTD.
			Accepted for filing effective August 19, 1983, amendments to Inland's filed Gas Tariff pertaining to Terms and Conditions related to Equal Payment Plan Billing and Late Payment Charges.
G-65-83	August 19	September 1	HEMLOCK VALLEY ELECTRICAL SERVICES LTD.
			Approved the sale by Hemlock of the 25kV three-phase electric power line from Morris Valley Road to the load break switch located at Hemlock Valley to B.C. Hydro for $276,185, as outlined in letters from B.C. Hydro dated July 13, 1982 and August 18, 1983. Ordered amortization over a period ending December 31, 1987 of $66,680 related to the pole line. Ordered revision in customer rates effective September 1, 1983 to recognize the sale of portion of its electric utility plant.

ORDER NO.	DATE ISSUED	DATE EFFECTIVE	UTILITY
G-66-83	September 1	September 1	APPLICANTS FOR AN ENERGY PROJECT CERTIFICATE TO CONSTRUCT AND OPERATE PIPELINE FACILITIES FOR THE TRANSMISSION OF NATURAL GAS TO AND ON VANCOUVER ISLAND Established Tuesday, September 27, 1983 as the commencement day of a public hearing on the above matter, to be segmented into three phases: Phase I - Markets Phase II - To-Island Transmission Phase III - On-Island Transmission Established commencement of local concern hearings as follows: Victoria - October 18, 1983 Nanaimo - October 25, 1983 Powell River - November 1, 1983 Comox / Courtenay - November 8, 1983
G-67-83	September 8	September 8	CENTRAL HEAT DISTRIBUTION LIMITED Approved under Section 57(2) of the Act the issuance by Central Heat of a $1 million 12.5% Demand Debenture in favour of The Toronto-Dominion Bank.
G-68-83	September 23	September 23	INLAND NATURAL GAS CO. LTD. Varied Order No. G-38-83 pursuant to Section 114(1) of the Act by deleting paragraph (6) thereof and replacing it with the following: "The Commission hereby directs Inland to deliver to each Intervenor a copy of its Submission on the matter of Accounting for Income Taxes within one week of the date hereof. The Commission also directs each Intervenor, if it wishes, to respond to Inland's

ORDER NO.	DATE ISSUED	DATE EFFECTIVE	UTILITY
G-68-83 (cont'd)	September 23	September 23	INLAND NATURAL GAS CO. LTD.

Submission to file such Response with the Commission and provide a copy to Inland and to each other Intervenor within three weeks of the date hereof. On receipt of such Responses, if any, the Commission will determine whether a further public hearing is necessary in the public interest. If the Commission determines that no furthr public hearing is necessary, it will consider Inland's Submission along with the other evidence before it and the Responses filed herein and make its decision accordingly."

G-69-83	September 23	September 23	COLUMBIA NATURAL GAS LIMITED

Varied Order No. G-48-83 pursuant to Section 114(1) of the Act by deleting paragraph (6) thereof and replacing it with the following:

"The Commission hereby directs Columbia to deliver to each Intervenor a copy of its Submission on the matter of Accounting for Income Taxes within one week of the date hereof. The Commission also directs each Intervenor, if it wishes, to respond to Columbia's Submission to file such Response with the Commission and provide a copy to Columbia and to each other Intervenor within three weeks of the date hereof. On receipt of such Responses, if any, the Commission will determine whether a further public hearing is necessary in the public interest. If the Commission determines that no furthr public hearing is necessary, it will consider Columbia's Submission along with the other evidence before it and the Responses filed herein and make its decision accordingly."

ORDER NO.	DATE ISSUED	DATE EFFECTIVE	UTILITY
G-70-83	October 3	October 3	CENTRAL HEAT DISTRIBUTION LIMITED Following a public hearing of Central Heat's December 17, 1982 Application, the Commission confirmed as firm rates the interim increased rates authorized by Order No. G-94-82. The Commission deferred a decision on Central Heat's application to reconsider the Commission's December 22, 1983 direction, but authorized amendments to Central Heat's filed Tariff to increase from 2.0% per month to 2.5% per month the rate of interest chargeable on overdue accounts.
G-71-83	September 16	December 1	B.C. HYDRO AND POWER AUTHORITY Accepted for filing effective December 1, 1983 amendments to B.C. Hydro's filed Gas Tariff to enable replacement of "billing unit" with "gigajoule" as the reference for sale of gas by thermal content.
G-72-83	September 22	September 22	B.C. HYDRO AND POWER AUTHORITY Accepted for filing effective September 22, 1983, amendments to B.C. Hydro's filed Electric Tariff for the purpose of clarifying that an overhead service connection or line on private property which B.C. Hydro operates and maintains is owned by B.C. Hydro to the point of delivery.
G-73-83	September 29	September 29	NORTHLAND UTILITIES (B.C.) LIMITED Approved a September 23, 1983 "phase-in" mechanism of natural gas service to customers in Tumbler Ridge, anticipated to commence on or about October 1 1983. The "phase-in" mechanism will result in all of the customers receiv-

ORDER NO.	DATE ISSUED	EFFECTIVE	UTILITY
G-73-83 (cont'd)	September 29	September 29	NORTHLAND UTILITIES (B.C.) LIMITED
			ing either natural gas or propane service on and after the date of introduction of natural gas service to be billed on the basis of the appropriate natural gas Tariff Rate Schedule with the resulting deficiency in cost recovery by Northland to be recorded for recovery over a 10-year future period.
G-74-83	September 29	October 1	B.C. HYDRO AND POWER AUTHORITY
			Accepted for filing effective October 1, 1983, amendments to B.C. Hydro's Victoria Tariff Rate Schedules to reflect a reduction in rates resulting from a reduction in the Federal Government Excise Tax.
G-75-83	September 30	September 1	HEMLOCK VALLEY ELECTRICAL SERVICES LTD.
			Accepted for filing effective September 1, 1983, an amendment to Hemlock's Tariff Rate Schedules to reflect a 3.4 cents/kWh rate reduction resulting from the sale of its Transmission Line to B.C. Hydro.
G-76-83	October 24	November 1	CITY OF NELSON
			Accepted for filing effective November 1, 1983, Nelson's Electrical Regulatory By-Law No. 2020, 1983 as a replacement for cancelled Electric Utility Regulatory By-Law No. 1547, 1971 pertaining to all classifications of customers outside the City limits.

ORDER NO.	DATE ISSUED	EFFECTIVE	UTILITY
G-77-83	November 4	November 1	INLAND NATURAL GAS CO. LTD. Accepted for filing effective November 1, 1983, amended Tariff Rate Schedules reflecting a further interim rate increase to record the shift of annual Minimum Bill Charges of $589,000 from Rate Schedule 11 customers to Rate Schedule 1 customers. The interim increase is subject to refund with interest. Directed Inland to file Rate Schedule 11 Terms and Conditions inclusive of the supplemental agreement permitting priority curtailment between Inland and Consumer's Glass Company Limited.
G-78-83	November 4	November 4	INLAND NATURAL GAS CO. LTD. Accepted for filing effective November 4, 1983, an amendment to Inland's Terms and Conditions in its Gas Tariff to introduce a new provision pertaining to "Returned Cheque Charge" in accordance with the direction contained in the Commission's November 4, 1983 letter.
G-79-83	November 4	November 4	COLUMBIA NATURAL GAS LIMITED Accepted for filing effective November 4, 1983, an amendment to Columbia's Terms and Conditions in its Gas Tariff to introduce a new provision pertaining to "Returned Cheque Charge" in accordance with the direction contained in the Commission's November 4, 1983 letter.

ORDER NO.	DATE ISSUED	DATE EFFECTIVE	UTILITY
G-80-83	November 21	November 1	COLUMBIA NATURAL GAS LIMITED
			Accepted for filing effective November 1, 1983, amendments to Columbia's Tariff Rate Schedules reflecting an interim increase of 1.60 cents/Mcf to enable recovery of an interim increase in the cost of gas purchased from Inland Natural Gas Co. Ltd. The interim increase is subject to refund with interest pending a final determination by the Commission.
G-81-83	November 25	December 1	INLAND NATURAL GAS CO. LTD.
			Following a public hearing of Inland's June 27, 1983 Application as amended July 15, 1983, September 15, 1983, and November 1, 1983, the Commission confirmed the interim rate increase authorized by Order No. G-46-83; set aside the interim increase authorized by Order No. G-77-83 except for the $589,000 shift from Rate Schedule 11 to Rate Schedule 1; and authorized amended Tariff Rate Schedules effective December 1, 1983 which will permit Inland to generate the revenue requirement as set forth in the Commission's November 25, 1983 directions contained in the Decision.
G-82-83	November 25	November 25	INLAND NATURAL GAS CO. LTD.
			Approved the registration on the Inland books of a transfer of 1,816,047 common shares to Denton Investments Ltd., a company incorporated under the laws of the Province of British Columbia.
G-83-83	November 25	November 25	DENTON INVESTMENTS LTD.
			Approved for completion the acquisition of 1,816,047 common shares of Inland Natural Gas Co. Ltd. by Denton to the end that all of the Inland common shares beneficially owned by Denton will become registered on the books of Inland.

ORDER NO.	DATE ISSUED	EFFECTIVE	UTILITY
G-84-83	December 8	November 1 & December 1	COLUMBIA NATURAL GAS LIMITED Accepted for filing effective November 1, 1983 and December 1, 1983, amendments to Columbia's filed Tariff Rate Schedules to reflect increased rates resulting from adjustments to the cost of natural gas purchased from Inland Natural Gas Co. Ltd. effective November 1, 1983 and December 1, 1983.
G-85-83	November 28	January 1 1984	WEST KOOTENAY POWER AND LIGHT COMPANY, LIMITED Accepted for filing effective January 1, 1984, amended Tariff Rate Schedules to reflect a 7.3% interim rate increase, with the interim increase subject to refund with interest. Established February 14, 1984 as the date of commencement of a public hearing of West Kootenay Power's Applications for Increased Rates dated August 22, 1983 as amended October 3, 1983 and November 18, 1983.
G-86-83	December 5		ICG UTILITIES (PLAINS-WESTERN LTD. Following a public hearing of Plains-Western's Application dated November 24, 1982, the Commission confirmed as firm the interim increases authorized by Orders No. G-90-82 and G-20-83. Directed Plains-Western to filed revised Tariff Rate Schedules to reflect the December 5, 1983 Commission Decision which will allow Plains-Western an opportunity to earn a rate of return on common equity of 15.5%.

ORDER NO.	DATE ISSUED	DATE EFFECTIVE	UTILITY
G-87-83	December 16	January 1 1984	NORTHLAND UTILITIES (B.C.) LTD.

Following a public hearing of Northland's Application dated March 4, 1983 as amended April 6, 1983 the Commission determined that the 9.7% interim rate increase authorized by Order No. G-22-83 was in excess of requirements as stated in the Commission's December 16, 1983 Decision.

Northland was ordered to file amended Tariff Rate Schedules reflecting an 8.7% rate increase effective April 1, 1983, and to refund to its customers of record in the period April 1, 1983 to December 31, 1983 excess revenue billed, plus interest at the average prime rate of the bank with which Northland conducts its business.

Northland was further ordered to design and file effective January 1, 1984 to permit it to generate the annual gross revenue requirement set out in Schedule II of the Commission's December 16, 1983 Decision. The rate design is to be in accordance with the terms contained in the Decision.

Northland is to comply with all of the directions of the Commission contained in the Decision.

G-88-83	December 22	January 1 1984	ICG UTILITIES (PLAINS-WESTERN LTD.

Accepted for filing effective January 1, 1984, amended Tariff Rate Schedules to reflect a 17.8 cents/Mcf interim increase applicable to General and Industrial Service customers and a 24.4 cents/Mcf interim increase applicable to Special Contract customers, with the interim increase subject to refund with interest.

ORDER NO.	DATE ISSUED	DATE EFFECTIVE	UTILITY
G-88-83 (cont'd)	December 22	January 1 1984	ICG UTILITIES (PLAINS-WESTERN) LTD. Established January 24, 1984 as the commencement date of a public hearing of Plains-Western's Application dated November 30, 1983, as amended December 16, 1983.
G-89-83	December 15	January 1 1984	WEST KOOTENAY POWER AND LIGHT COMPANY, LIMITED Accepted for filing effective January 1 1984 subject to timely filing thereof, amended Tariff Rate Schedules reflecting increased rates to enable recovery of the effect of a 0.053 cent/kWh increased cost of water rental fees.
G-90-83	December 15	January 1 1984	SUNSHINE VALLEY UTILITIES LTD. Accepted for filing effective January 1, 1984 amended Tariff Rate Schedules reflecting a rate increment of 18.0 cents/Ccf to enable recovery of the effect of a 1.6 cents/litre increase in the purchase price of liquid propane from its supplier effective January 1, 1984.
G-91-83	December 20	February 1 1984	COLUMBIA NATURAL GAS LIMITED and INLAND NATURAL GAS CO. LTD. Following consideration by the Commission of the issues and related responses as outlined in a Commission Decision dated December 20, 1983 both gas utilities were ordered to change their method of Accounting for Income Taxes from the present "normalized" method to the "flow-through" method effective February 1, 1984. Inland is to file amended Tariff Rate Schedules effective February 1, 1984 to provide for a reduction in unit rates based on the 1983 Test Period dealt with in the May 25, 1983 Commission Decision as amended.

ORDER NO.	DATE ISSUED	DATE EFFECTIVE	UTILITY
G-91-83 (cont'd)	December 20	February 1 1984	COLUMBIA NATURAL GAS LIMITED and INLAND NATURAL GAS CO. LTD. Columbia is to file amended Tariff Rate Schedules effective February 1, 1984 to provide a reduction in unit rates based on the 1983 Test Period dealt with in the July 12, 1983 Commission Decision, as amended. The Commission directed that the balance of deferred taxes as at January 31, 1984 will remain on the books of both companies and will be applied as a reduction to rate base.
G-92-83	December 15	December 15	ICG UTILITIES (BRITISH COLUMBIA) LTD. Accepted for filing Revised Gas Tariff BCUC No. 1, in the format preferred by the Commission, incorporating Terms and Conditions and Rate Schedules applicable to the provision of gas service in the Service Area of ICG Utilities (British Columbia) Ltd.
G-93-83	December 15	December 15	ICG UTILITIES (PLAINS-WESTERN) LTD. Accepted for filing Revised Gas Tariff BCUC No. 1, in the format preferred by the Commission, incorporating Terms and Conditions and Rate Schedules applicable to the provision of gas service in the Service Area of ICG Utilities (Plains-Western) Ltd.
G-94-83	December 15	December 15	NORTHLAND UTILITIES (B.C.) LTD. Accepted for filing Revised Gas Tariff BCUC No. 1, in the format preferred by the Commission, incorporating Terms and Conditions and Rate Schedules applicable to the provision of gas service in the Service Area of Northland Utilities (B.C.) Ltd.

ORDER NO.	DATE ISSUED	DATE EFFECTIVE	UTILITY
G-95-83	December 9	December 9	B.C. HYDRO AND POWER AUTHORITY Accepted for filing Electric Tariff Rate Schedule 3807 for the winter of 1982/83 being the period November 1, 1982 through March 31, 1983. Accepted for filing on an interim basis subject to refund with interest, Electric Tariff Rate Schedule 3807, for the winter of 1983/84 being the period November 1, 1983 through March 31, 1984.
G-96-83	December 22	December 22	B.C. HYDRO AND POWER AUTHORITY Ordered B.C. Hydro and Power Authority to pay to the Minister of Finance of the Province of British Columbia the amount of $72,631.50, being the appropriate share of costs associated with the conduct of the Vancouver Island Natural Gas Pipeline Project public hearing, Markets Phase of the proceedings, as approved by the Commission and paid by the Minister of Finance on behalf of the Commission.
G-97-83	December 22	January 1 1984	B.C. HYDRO AND POWER AUTHORITY Accepted for filing effective January 1, 1984, amended Tariff Rate Schedules reflecting a rate increase of 0.599 cent/kWh applicable to Distribution customers and a rate increase of 0.0519 cent/kWh applicable to Transmission customers to enable recovery of an increase in water rental fees, effective January 1, 1984.

ORDER NO.	DATE ISSUED	EFFECTIVE	UTILITY
G-98-83	December 22	December 22	WESTCOAST TRANSMISSION COMPANY LIMITED
			Ordered Westcoast Transmission to pay to the Minister of Finance of the Province of British Columbia the amount of $72,631.50, being the appropriate share of costs associated with the conduct of the Vancouver Island Natural Gas Pipeline Project public hearing, Markets Phase of the proceedings, as approved by the Commission and paid by the Minister of Finance on behalf of the Commission.
G-99-83	December 22	December 22	ICG ISLAND TRANSMISSION LTD.
			Ordered ICG Island Transmission to pay to the Minister of Finance of the Province of British Columbia the amount of $67,369 being the appropriate share of costs associated with the conduct of the Vancouver Island Natural Gas Pipeline Project public hearing, Markets Phase of the proceedings, as approved by the Commission and paid by the Minister of Finance on behalf of the Commission.
G-100-83	December 22	December	INLAND NATURAL GAS CO. LTD.
			Ordered Inland Natural Gas to pay to the Minister of Finance of the Province of British Columbia the amount of $67,369 being the appropriate share of costs associated with the conduct of the Vancouver Island Natural Gas Pipeline Project public hearing, Markets Phase of the proceedings, as approved by the Commission and paid by the Minister of Finance on behalf of the Commission.

ORDER NO.	DATE ISSUED	DATE EFFECTIVE	UTILITY
G-101-83	December 22	December 22	B.C. HYDRO AND POWER AUTHORITY Ordered B.C. Hydro and Power Authority to pay to the Minister of Finance of the Province of British Columbia the amount of $193,835, being costs associated with the conduct of the Peace Site C public hearing proceedings as approved by the Commission and paid by the Minister of Finance on behalf of the Commission.
G-102-83	December 22	January 1 1984	VANCOUVER ISLAND GAS COMPANY LTD. Accepted for filing effective January 1 1984 a 2.69 cents/100 cf decrease in filed Tariff Rate Schedules to reflect a reduction of 2.31 cents/gallon, effective December 1, 1983, in the price of liquid propane purchased from its supplier.

COMMISSION ORDERS ISSUED BY SITE C DIVISION OF THE COMMISSION IN 1983

ORDER NO.	DATE ISSUED	DATE EFFECTIVE	UTILITY
G-S-1-83	January 5	January 5	B.C. HYDRO AND POWER AUTHORITY Ordered B.C. Hydro to pay Intervenor Cost Claims: (a) The Sierra Club of Western Canada $ 614.00 (b) Don Peck Holdings $ 6,766.04 (c) Mrs. G. Johansson $ 983.17 (d) National Farmers Union $ 4,565.00

ORDER NO.	DATE ISSUED	DATE EFFECTIVE	UTILITY
G-S-2-83	February 9	February 9	B.C. HYDRO AND POWER AUTHORITY

Ordered B.C. Hydro to pay Intervenor Cost Claims:

(a)	The Sierra Club of Western Canada	$ 90.87
(b)	J.M. Black	$ 319.85
(c)	Mrs. J. Johansson	$ 88.23
(d)	National Farmers Union	$ 587.26
(e)	D. Charlton	$ 175.00
(f)	B.C. Institute of Agrologists, UBC	$ 2,512.67
(g)	The Society for the Promotion of Environmental Conservation	$19,421.81
(h)	Peace Valley Environmental Association	$64,722.28

G-S-3-83	February 10	February 10	B.C. HYDRO AND POWER AUTHORITY

Ordered B.C. Hydro to pay Intervenor Cost Claims:

(a)	Fort St. John General Hospital	$ 611.66
(b)	City of Fort St. John	$16,737.76
(c)	Union of B.C. Indian Chiefs	$ 6,152.00
(d)	Treaty 8 Tribal Association	$58,371.34

G-S-4-83	March 4	March 4	B.C. HYDRO AND POWER AUTHORITY

Ordered B.C. Hydro to pay Commission costs incidental to the proceeding $91,406.40.

G-S-5-83	March 18	March 18	B.C. HYDRO AND POWER AUTHORITY

Ordered B.C. Hydro to pay Commission costs incidental to the proceeding $162,792.87

ORDER NO.	DATE ISSUED	DATE EFFECTIVE	UTILITY
G-S-6-83	March 30	March 30	B.C. HYDRO AND POWER AUTHORITY Ordered B.C. Hydro to pay Intervenor Cost Claims: (a) Shuck and Merritt $ 9,022.05 (b) The Corporation of the District of Hudson's Hope $31,441.42 (c) The Corporation of the Village of Taylor $10,932.62 (d) Peace River - Liard District $18,389.49 (e) The City of Dawson Creek $ 3,973.76
G-S-7-83	April 26	April 26	B.C. HYDRO AND POWER AUTHORITY Ordered B.C. Hydro to pay Intervenor Cost Claims: The Corporation of the District of Hudson's Hope $4,145.87

APPENDIX IV

CERTIFICATES OF PUBLIC CONVENIENCE AND NECESSITY ISSUED IN 1983

ORDER NO.	DATE ISSUED	UTILITY
C-1-83	April 12	COLUMBIA NATURAL GAS LIMITED Certificate granted to Columbia Natural Gas Limited pursuant to Sections 51 and 53 of the Act to construct and operate natural gas utility plant for the purpose of providing natural gas service to Jaffray, B.C. and surrounding area.
C-2-83	July 6	B.C. HYDRO AND POWER AUTHORITY Amendment to Certificate No. C-6-82 granted, permitting substitution of Alternative B on Drawing No. 5L94-T07-D33M for the route over Loop Ridge.
C-3-83	August 11	ICG UTILITIES (PLAINS-WESTERN) LTD. Amendment to Certificate in accordance with boundaries mutually acceptable to Northland Utilities (B.C.) Limited.
C-4-83	August 11	NORTHLAND UTILITIES (B.C.) LTD. Amendment to Certificate in accordance with boundaries mutually acceptable to ICG Utilities (Plains-Western) Ltd.
C-5-83	November 21	COLUMBIA NATURAL GAS LIMITED Certificate granted to Columbia Natural Gas Limited pursuant to Section 51 of the Act approving a Franchise Agreement (expiry date June 20, 2004) with The Corporation of the City of Cranbrook.

ORDER NO.	DATE ISSUED	UTILITY
C-6-83	November 21	COLUMBIA NATURAL GAS LIMITED Certificate granted to Columbia Natural Gas Limited pursuant to Section 51 of the Act approving a Franchise Agreement (expiry date July 24, 2004) with The Corporation of the City of Fernie.
C-7-83	November 21	COLUMBIA NATURAL GAS LIMITED Certificate granted to Columbia Natural Gas Limited pursuant to Section 51 of the Act approving a Franchise Agreement (expiry date July 3, 2004) with The Corporation of the City of Kimberley.

APPENDIX V

CERTIFICATES OF PUBLIC CONVENIENCE AND NECESSITY
PAY-TELEVISION AND/OR CABLE UNDERTAKING ISSUED IN 1983

Order No.	Date	Company	Pay TV or Cable	Area Serviced
T-1-83	Jan 14/83	Caymen Mews	Pay TV Cable	Fort St. John
T-2-83	Feb 16/83	Gold River Chalet	Pay TV Cable	Gold River
T-3-83	Feb 16/83	The Highlander Inn	Pay TV Cable	Prince Rupert
T-4-83	Feb 16/83	Canadian Inn	Pay TV Cable	Kamloops
T-5-83	Feb 16/83	Discovery Inn	Pay TV Cable	Campbell River
T-6-83	Feb 16/83	Inn of the North	Pay TV Cable	Prince George
T-7-83	Feb 16/83	Niagara Hotel	Pay TV Cable	Vancouver
T-8-83	Feb 16/83	Hospitality Inn	Pay TV Cable	Port Alberni
T-9-83	Feb 16/83	Coquitlam Travelodge	Pay TV Cable	Coquitlam
T-10-83	Feb 16/83	Pacific Palisades Hotel and Apartments	Pay TV Cable	Vancouver
T-11-83	Feb 16/83	Century Plaza	Pay TV Cable	Vancouver
T-12-83	Feb 16/83	St. Helens Hotel	Pay TV Cable	Vancouver
T-13-83	Feb 16/83	Fulford Inn	Pay TV Cable	Ganges

Order No.	Date	Company	Pay TV or Cable	Area Serviced
T-14-83	Feb 16/83	Sportman's Inn	Pay TV Cable	Hudson Hope
T-15-83	Feb 16/83	The Plaza Motor Hotel	Pay TV Cable	Kamloops
T-16-83	Feb 16/83	Best Western Olympic Hotel	Pay TV Cable	Victoria
T-17-83	Feb 16/83	Westgate Motor Inn	Pay TV Cable	Vernon
T-18-83	Feb 16/83	Rex Hotel	Pay TV Cable	Trail
T-19-83	Feb 16/83	First Satellite - City Corp.	Pay TV Cable	Province of British Columbia
T-20-83	Feb 16/83	Seagate Hotel Ltd.	Pay TV Cable	Port Hardy
T-21-83	Feb 16/83	W.R.A.D. Satellite Video Ltd.	Pay TV Cable	Province of British Columbia
T-22-83	Feb 16/83	Satellite Computer Advertising Ltd. See T-16-84	Pay TV Cable	Province of British Columbia
T-23-83	Apr 26/83	Bellevue Hotel	Pay TV Cable	Mission
T-24-83	Apr 26/83	Lord Jim's Lodge	Pay TV Cable	Halfmoon Bay
T-25-83	Apr 26/83	Maple Towers	Pay TV Cable	Maple Ridge
T-26-83	Apr 26/83	Eagle Point Apartments	Pay TV Cable	Nanaimo
T-27-83	Apr 26/83	Powell River Hotel	Pay TV Cable	Powell River
T-28-83	Apr 26/83	Strathcona Hotel of Victoria	Pay TV Cable	Victoria
T-29-83	Apr 26/83	Pinecrest Manor	Pay TV Cable	Richmond

Order No.	Date	Company	Pay TV or Cable	Area Serviced
T-30-83	Apr 26/83	Trail Motel	Pay TV Cable	Trail
T-31-83	Apr 26/83	Charles Hotel	Pay TV Cable	Boston Bar
T-32-83	Apr 26/83	Coquitlam Motor Inn	Pay TV Cable	Coquitlam
T-33-83	Apr 26/83	College Place Hotel	Pay TV Cable	New Westminster
T-34-83	May 24/83	Tumbler Ridge Cable Systems Ltd.	Cable	Tumbler Ridge
T-35-83	May 24/83	Tumbler Ridge Cable Systems Ltd.	Pay TV	Tumbler Ridge
T-36-83	May 24/83	O Sat View (see T-2-84)	Cable	Oliver & Osoyoos
T-37-83	May 24/83	O Sat View (see T-2-84)	Pay TV	Oliver & Osoyoos
T-38-83	May 24/83	Onyx Systems Corp.	Cable	City of Vancouver
T-39-83	May 24/83	Onyx Systems Corp.	Pay TV	City of Vancouver
T-40-83	July 19/83	Stagecoach Inn	Pay TV Cable	Vancouver
T-41-83	July 19/83	Colonial Motel	Pay TV Cable	Nanaimo
T-42-83	July 19/83	Anco Slumber Lodge Motel	Pay TV Cable	Courtenay
T-43-83	July 19/83	The Shoreline Motel	Pay TV Cable	Penticton
T-44-83	July 19/83	Canterbury Court Apartments	Pay TV Cable	Prince George
T-45-83	July 19/83	Century Garden Town-houses	Pay TV Cable	Prince George
T-46-83	July 19/83	Bella Beach Motel	Pay TV Cable	Sechelt

Order No.	Date	Company	Pay TV or Cable	Area Serviced
T-47-83	July 19/83	Mission Strata Park Corp. Gyro Beach Resort Strata Corp.	Pay TV Cable	Kelowna
T-48-83	July 19/83	Strand Development Corporation	Pay TV Cable	Richmond
T-49-83	July 19/83	Alexander MacKenzie Hotel	Pay TV Cable	MacKenzie
T-50-83	July 19/83	Timberman Inn	Pay TV Cable	MacKenzie
T-51-83	July 19/83	Tumbler Ridge Inn	Pay TV Cable	Tumbler Ridge
T-52-83	July 19/83	Goldcap Motor Inn	Pay TV Cable	Prince George
T-53-83	July 19/83	Centaur Villa	Pay TV Cable	Prince George
T-54-83	July 19/83	Tweedsmuir Manor Apartments	Pay TV Cable	Cranbrook
T-55-83	July 19/83	Capri Hotel	Pay TV Cable	Kelowna
T-56-83	July 19/83	Mountainview Co-Operative Housing Association	Pay TV Cable	Port Moody
T-57-83	Aug 31/83	Marktosis T.V. Society	Pay TV Cable	Village of Ahousaht
T-58-83	Aug 31/83	Nimpkish Valley	Pay TV Cable	Woss & Vernon Camps
T-59-83	Aug 31/83	Sayward Valley Communi-cations Ltd.	Pay TV Cable	Sayward (Village & Valley)
T-60-83	Aug 31/83	Grandview Towers I, II, and III	Pay TV Cable	Vancouver
T-61-83	Aug 31/83	ION Services Corporation	Pay TV Cable	Greater Victoria and Vancouver - Hotels and Motels

Order No.	Date	Company	Pay TV or Cable	Area Serviced
T-62-83	Nov 29/83	Hope Cable Television Ltd.		Pay TV
Hope, Silver Creek				
			Cable	Kawkawa Lake
T-63-83	Nov 29/83	Sheraton Plaza 500	Pay TV Cable	Vancouver
T-64-83	Nov 29/83	Harrison Hotel	Pay TV Cable	Harrison Hot Springs
T-65-83	Nov 29/83	Capri Motor Inn	Pay TV Cable	Smithers
T-66-83	Nov 29/83	Gordon Apartments	Pay TV Cable	Cache Creek
T-67-83	Dec 19/83	Aim Satellite Broadcasting Corp. (Extension of Expiry date to June 30, 1984) see T-25-84	Pay TV	Amendment to Clause 2 T-9-82

APPENDIX VI

ELECTRIC UTILITIES IN BRITISH COLUMBIA
DOMESTIC ELECTRICITY SALES - 1983

	REVENUE $	VOLUME (Gwh)
Crown-Owned Electric Utility		
British Columbia Hydro and Power Authority	1,112,398,000	28,857.90
Municipally-Owned Electric Utilities		
City of Grand Forks	1,019,000	23.44
City of Kelowna	6,658,000	192.00
City of Nelson	4,223,000	120.57
City of New Westminster	9,747,000	210.30
City of Penticton	6,380,000	186.42
District of Summerland	1,735,000	54.74
	29,762,000	787.47
Investor-Owned Electric Utilities		
Hemlock Valley Electrical Services Limited	159,000	1.68
Princeton Light and Power Company, Limited	1,883,000	49.96
West Kootenay Power and Light Company, Limited	39,389,000	1,282.87
Yukon Electrical Company Limited	92,000	0.41
	41,523,000	1,334.92
TOTAL	1,183,683,000	30,980.29

NOTES TO APPENDIX VI

1. 1 gigawatt hour (Gwh) = 1 million kilowatt hours.

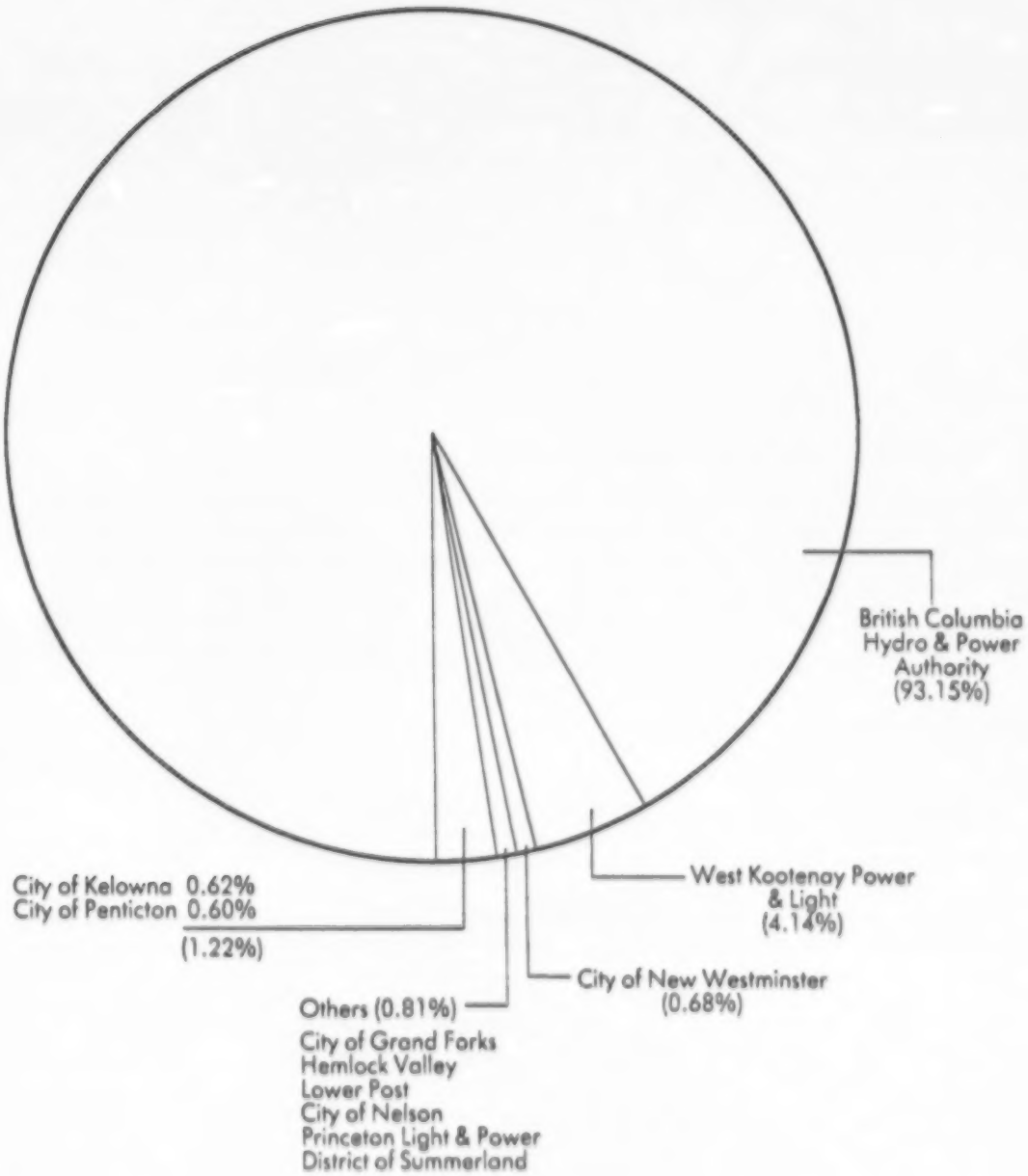
2. All figures reported are on a calendar year basis.

3. Revenues and volumes for West Kootenay Power and Light Company, Limited and British Columbia Hydro and Power Authority are net of sales to other reporting utilities.

4. It is estimated that in 1983 the total electrical load generated in the province for industrial operations, power exports and utility sales stated above, was 46,957 GWh.

Appendix VII

ELECTRICITY SALES VOLUMES (GWh) WITHIN BRITISH COLUMBIA 1983



APPENDIX VIII

GAS UTILITIES IN BRITISH COLUMBIA
DOMESTIC GAS SALES - 1983

	REVENUE $	VOLUME (GJ)
Crown-Owned Gas Utility		
British Columbia Hydro and Power Authority	341,433,000	87,694,000
Investor-Owned Natural Gas Utilities		
Columbia Natural Gas Limited	33,043,000	9,344,000
Fort Nelson Gas Ltd.	1,435,000	581,000
ICG Utilities (Plains-Western) Ltd.	6,301,000	2,149,000
Inland Natural Gas Co. Ltd.	151,869,000	46,569,000
Northland Utilities (B.C.) Limited	4,120,000	1,322,000
Pacific Northern Gas Ltd.	76,629,000	23,512,000
	273,397,000	83,477,000
Investor-Owned L.P. Grid System Utilities		
Cigas Products Ltd.-Granisle Grid System	123,000	14,000
ICG Utilities (British Columbia) Ltd.	216,000	18,000
Squamish Gas Co. Ltd.	1,555,000	202,000
Sunshine Valley Utilities Ltd.	27,000	2,000
Vancouver Island Gas Company Ltd.	2,497,000	231,000
	4,418,000	467,000
TOTAL	619,248,000	171,638,000

NOTES TO APPENDIX VIII

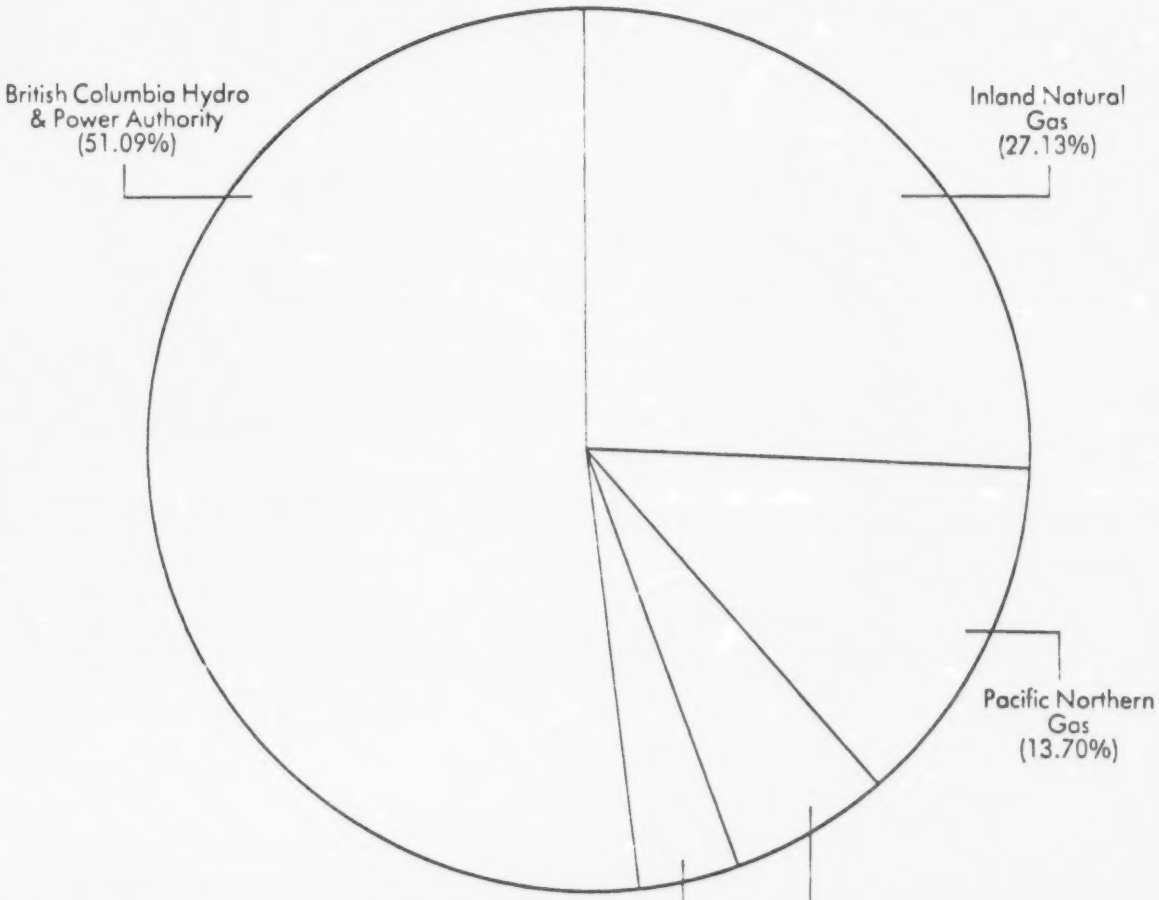
1. 1 gigajoule (GJ) is approximately equivalent to 0.922 Mcf of natural gas or 0.376 Mcf of propane vapour in L.P. gas grid systems.

2. All figures reported are on a calendar year basis.

3. Revenues and volumes for Inland Natural Gas Co. Ltd. are net of sales to its wholly-owned subsidiary Columbia Natural Gas Limited.

Appendix IX

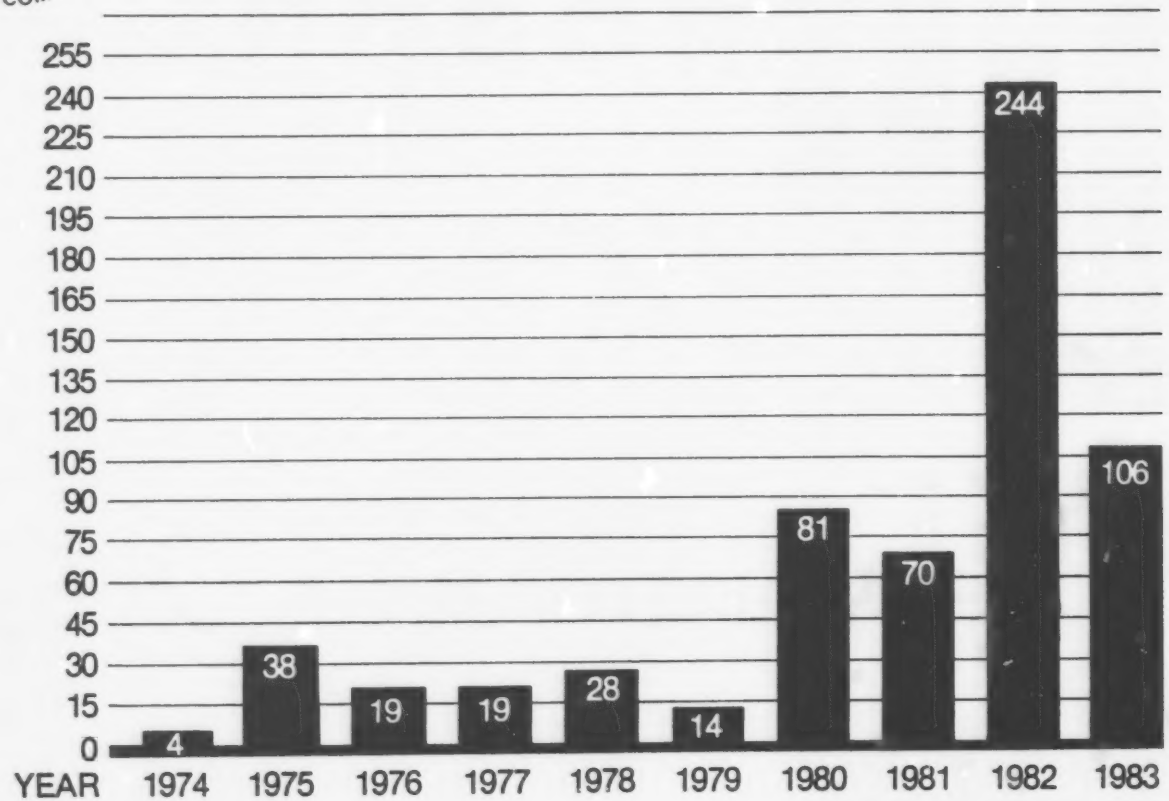
GAS SALES VOLUME (GJ) WITHIN BRITISH COLUMBIA 1983



Cigas - Granisle
ICG (B.C.) - Port Alice
ICG (Plains Western) - Fort St. John
Fort Nelson Gas
Northland Utilities - Dawson Creek/ Tumbler Ridge
Squamish Gas
Vancouver Island Gas

BRITISH COLUMBIA UTILITIES COMMISSION

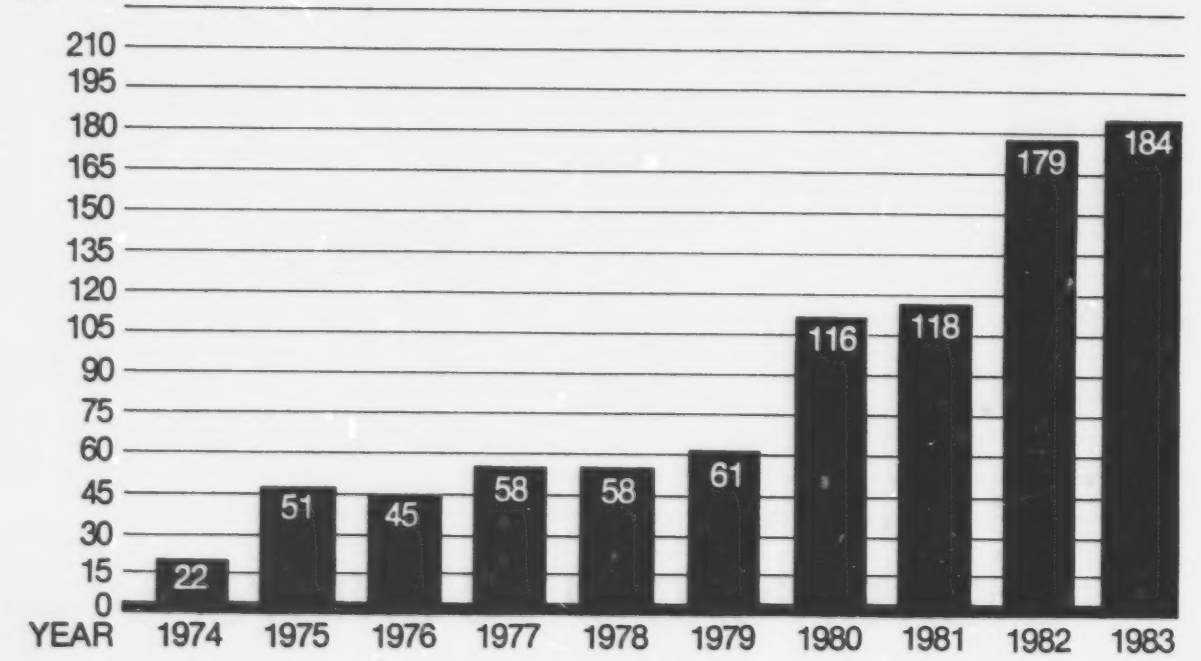
HEARING DAYS DURING YEAR



Appendix X

BRITISH COLUMBIA UTILITIES COMMISSION

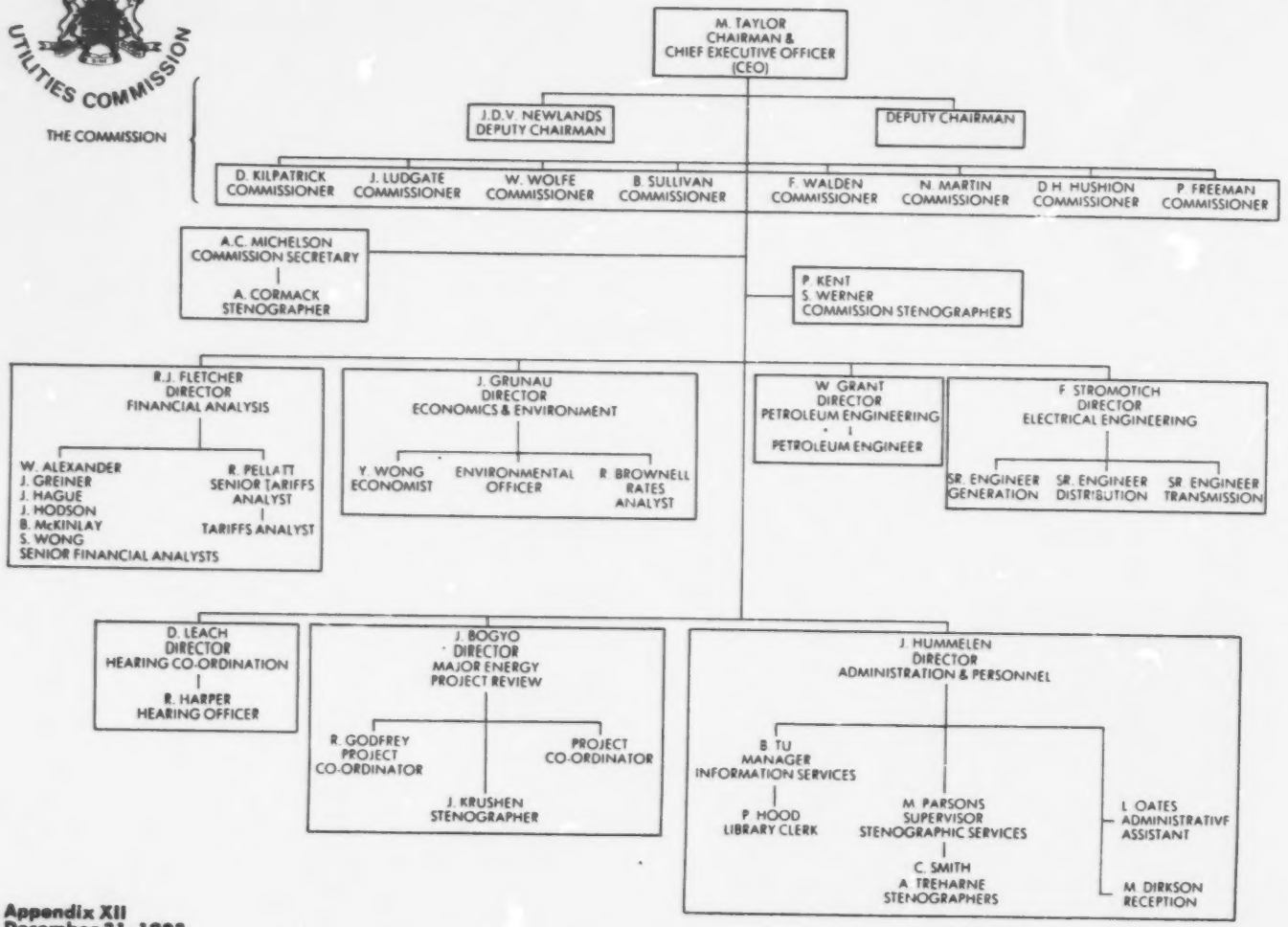
ORDERS ISSUED DURING YEAR



Appendix XI

BRITISH COLUMBIA UTILITIES COMMISSION

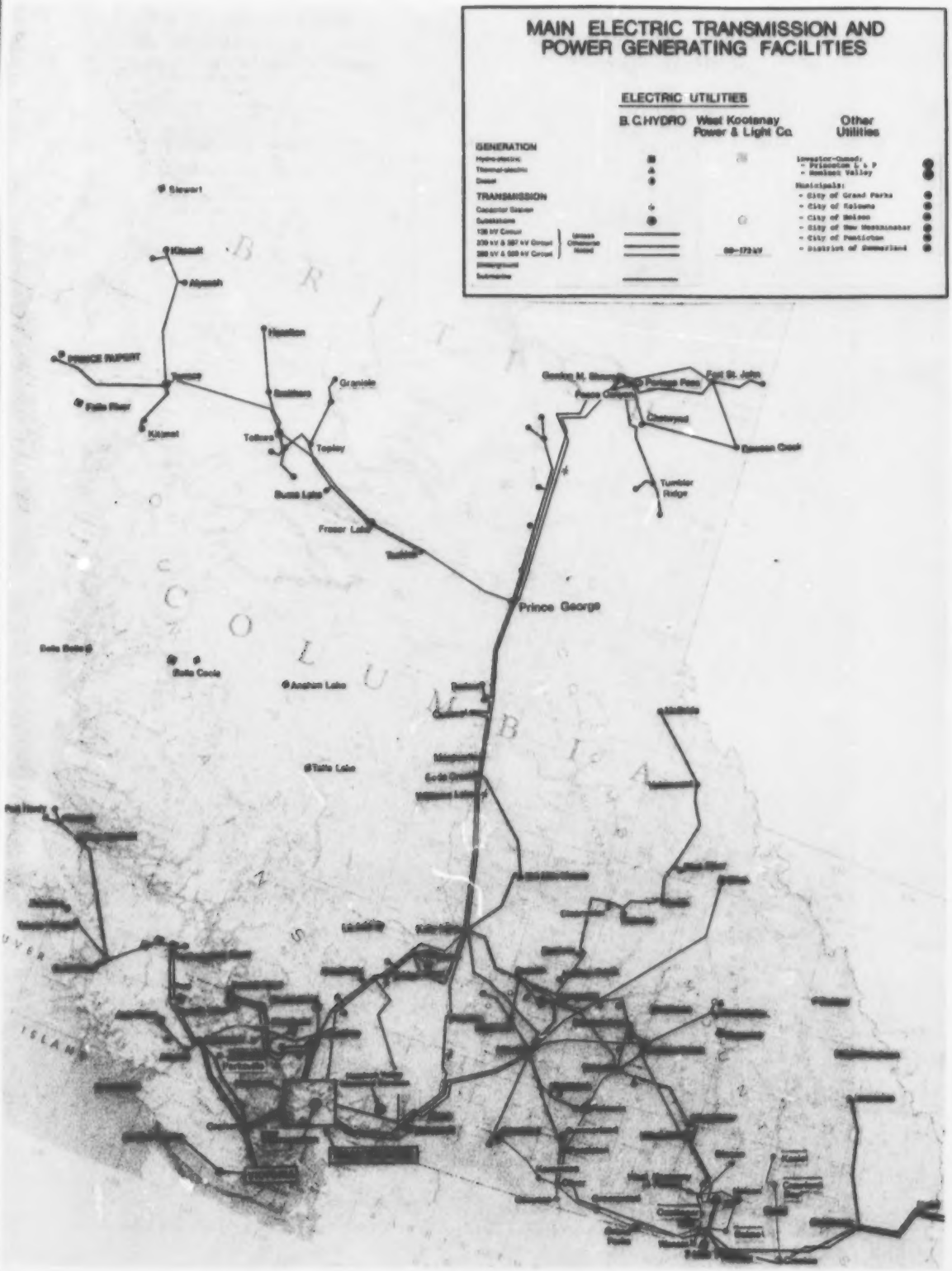
THE COMMISSION



Appendix XII
December 31, 1983

APPENDIX XIII

MAIN ELECTRIC TRANSMISSION AND POWER GENERATING FACILITIES



APPENDIX XIV

NATURAL GAS AND GAS LIQUIDS UTILITIES LOCATED IN BRITISH COLUMBIA